

**DEVELOPING ACCOUNTING POCKETBOOK AS A MEDIUM OF
LEARNING TO IMPROVE STUDENTS' ACCOUNTING LEARNING
MOTIVATION OF 2nd GRADE SOCIAL PROGRAM IN SMA N 5
YOGYAKARTA IN ACADEMIC YEAR OF 2012/2013**

Undergraduate Thesis

This undergraduate thesis is submitted in partial fulfillment of the requirements to obtain the degree of **Bachelor of Education / Bachelor of Economics** in Faculty of Economics Yogyakarta State University



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**ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2013**

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UNDERGRADUATE THESIS

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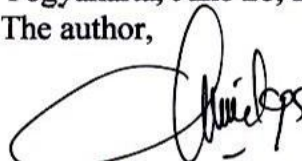
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Hereby declare that this undergraduate thesis is my own and original work.
According to my knowledge, there is no work or opinions written or published by
other, except as reference or citation by following the prevalent procedure of
scientific writing.

Yogyakarta, June 28, 2013

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MOTTO

“.....Allah will exalt in degree those of you who believe, and those who have been granted knowledge. And Allah is Well-Acquainted with what you do.....”
(Q.S. Al Mujadilah: 11)

"Whoever is on the path to seek knowledge, Allah will make easy for you the way to heaven." (HR. Muslim)

DEDICATION

With the mercy of God the Almighty, this simple work is dedicated to:

1. My mom and dad who always provide me their best support and prayer along my life.
2. My beloved sister and my brother in-law who always encourage me in every situation.
3. All my lectures that have been give all their knowledge, thank you indeed.
4. All my friends who are always beside me in a good and bad time. I'm so thankful for the moments, so glad I got to know you all.

**PENGEMBANGAN BUKU SAKU AKUNTANSI SEBAGAI MEDIA
PEMBELAJARAN UNTUK MENINGKATKAN MOTIVASI BELAJAR
SISWA KELAS XI SMA NEGERI 5 YOGYAKARTA**

Oleh :
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ABSTRAK

Penelitian ini merupakan jenis penelitian dan pengembangan yang dilakukan pada kelas XI SMAN 5 Yogyakarta. Penelitian ini mempunyai dua tujuan utama. Pertama, untuk menghasilkan buku saku akuntansi yang layak digunakan sebagai salah satu media pembelajaran bagi siswa kelas XI SMA Negeri 5 Yogyakarta. Kedua, untuk mengetahui peningkatan motivasi belajar siswa yang menggunakan buku saku akuntansi.

Metode pengumpulan data yang digunakan dalam penelitian ini adalah kuesioner atau angket. Metode analisis data yang digunakan adalah analisis deskriptif kualitatif. Metode deskriptif kualitatif dilakukan dengan mendeskripsikan penilaian kelayakan media yang dikembangkan dengan komponen kelayakan isi, kebahasaan dan gambar, penyajian, dan kegrafikaan dan mendeskripsikan hasil motivasi belajar siswa.

Berdasarkan hasil penelitian diketahui terdapat beberapa tahapan yang harus dilaksanakan yaitu : analisis kebutuhan, perencanaan, pembuatan buku saku, validasi ahli materi dan ahli media, revisi I, uji coba kelompok kecil, revisi II, uji coba kelompok besar, analisis produk akhir. Hasil penelitian ini juga menunjukkan bahwa media yang dikembangkan berada pada kualifikasi baik sesuai dengan hasil uji coba uji coba kelompok besar yaitu 3,75 dan terdapat kenaikan skor rata-rata motivasi belajar siswa secara keseluruhan sebesar 5,64%.

Kata Kunci: Buku Saku Akuntansi, Media Pembelajaran, Motivasi Belajar

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ABSTRACT

This study is a research and development project which has already been carried out at the second grade of SMAN 5 Yogyakarta. This research has two main objectives. Firstly, it aims to produce a feasible accounting pocketbook as a medium of learning for the students of class XI majoring in social program in SMA Negeri 5 Yogyakarta School Year of 2012/2013. Secondly, it intends to reveal the increasing student's motivation after using the accounting pocketbook.

Data of the project were collected by means of questionnaires. The collected data of the project were analyzed using a descriptive qualitative method. Descriptive qualitative method was conducted by describing the feasible score of pocketbook that was considered as appropriate by feasibility criteria, including content, language and image, presentation, and graphical feasibilities and describing the findings on the students' learning motivation.

Based on the research findings there are several steps that must be carried out, namely: need analysis, planning, developing the pocketbook, validation by the subject matter expert and media expert, conducting the first revision, trial in small group, the second revision, trial in large group, and finally analyzing the final product. The findings showed that the learning medium was qualified as "good category" on the basis of the mean score of trial in large group that was rated 3,75 and there was an increase in the mean score of students' motivation to the extent of 5.64%.

Keywords: Accounting Pocketbook, Learning Media, Learning Motivation

FOREWORD

DEVELOPING ACCOUNTING POCKETBOOK AS A MEDIUM OF LEARNING TO IMPROVE STUDENTS' ACCOUNTING LEARNING MOTIVATION OF 2nd GRADE SOCIAL PROGRAM IN SMA N 5 YOGYAKARTA IN ACADEMIC YEAR OF 2012/2013

I would like to thank Allah the Almighty that has given me His bless and His mercy so that this undergraduate thesis entitled “Developing Accounting Pocketbook As A Medium of learning To Improve Students’ Accounting Learning Motivation 2nd Grade Social Program In SMA N 5 Yogyakarta In Academic Year of 2012/2013” was completed. I realize that it would not have been possible without the support of many people. Therefore, I would like to express my deepest gratitude to the followings:

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7. All parties who cannot be mentioned individually but had provided me all their supports and assistances during the research process.

May God gives the best for all the people mentioned above. Finally, I hope that this work will be useful for the readers.

Yogyakarta, June 28, 2013

Researcher,

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CHAPTER I INTRODUCTION

A. Problem Background

In any nation, education is always a major concern of the government, because the nation's advancement is mostly determined by a bad or good quality of the education in the country. Similarly, in Indonesia the nation's progress can be achieved through the better education development. Recently, the quality of education in Indonesia is still left behind by other countries even in Asia region. There are many aspects which affect the low quality of education in Indonesia, such as the high cost of the education, inequality in the education opportunity for the citizens, and the low quality of the educators in Indonesia. By taking the existing problems of the education in Indonesia into account, it is found that our education quality is still low both formally and informally. Education has contributed a crucial support in improving Indonesia's human resources for national building. Therefore, we should be able to increase the human resources in Indonesia as good as those in other countries.

By considering the importance of education for the development and improvement of the human resources in Indonesia, the government should improve the quality of education. Referring to the national education goals which set out in the Act No. 20 of 2003 in Article 3 it is stipulated that *“untuk mengembangkan potensi peserta didik agar menjadi manusia yang beriman dan bertakwa kepada Tuhan Yang Maha Esa, berakhlak mulia, sehat, berilmu, cakap, kreatif, mandiri, dan menjadi warga Negara yang demokratis serta bertanggung*

jawab”. Therefore, in order to achieve a good quality of the education, both teachers and students should be creative and skillful. The teachers as the educators are responsible to handle the activities of the teaching-learning process in the classroom. Directly, the teachers have opportunity and chance to provide the effective learning for the students. Thus it can be understood that the teachers play an important role for the student’s learning. The teachers need to be creative to create a good learning condition in such a way that the students have an interaction process that allows them to do many learning activities effectively.

One of the strategies to create an effective learning is by developing an instructional medium because it takes a part to ease the process of knowledge transfer in the learning process. According to Dwi Siswoyo (2008: 137), *“alat pendidikan dapat dibedakan menjadi dua macam pengertian yaitu alat pendidikan yang bersifat tindakan dan alat pendidikan yang berupa kebendaan (alat bantu)”*. Today, the uses of the media to support the learning process are more varied. According to Heinich (Abdul Gafur, 2012: 110-111), *“mengklasifikasikan media menjadi dua kelompok yaitu, media yang tidak diproyeksikan dan media yang diproyeksikan”*. Heinich also explains that the non- projected media can be in forms of real objects, artificial objects, models, print materials, props et cetera, while the projected media can be in forms of Overhead Projector (OHP), films, multimedia presentations, et cetera.

The use of media of learning cannot be separated from the learning process and it should be integrated with the methods used. The media plays an important role in assisting the students during the learning process. One of the advantages of

using media is the increasing students' motivation to learn because it will create a good learning environment and change it to become more attractive. To improve students' accounting learning motivation is not an easy task because the learning process is a very complex agendum and involves many elements, namely students, teachers and learning environments. One attempt which can be used to improve students' accounting learning motivation is by using the media of learning in presenting the material.

Recently, there are many media created to build the autonomous learning but in order to choose the learning tool in order to make the learning process more effective, engaging and interactive, and fun, it must suit with the needs of the students in each meeting. It means avoiding the uses of poor media in the teaching and learning process, which is implemented in the classroom, expecting that the media can be a helpful to speed up and facilitate the achievement of learning objectives.

If a medium of learning can be properly and suitably used , it can improve the students' motivation in learning in such a way that the students' learning achievement will accordingly increase. In the education area today, there is high competition among the students in learning. Therefore, the teachers should be creative in developing the media of learning. One of media that can be developed and used to study accounting is a pocketbook. By means of the student pocketbook, the students are able to obtain a complete summary of information without exhausting energy and time for learning resources. The pocketbook can also be used as a source of alternative media of learning for students because in

addition to its small and practical, the wordings used in the pocketbook are also attractive and concise to be easily understood by students. This pocketbook is also equipped with images and pictures to make it more interesting to read. The researcher focuses on the material of the adjusting journal entry of the service enterprise that is learnt in the senior high school of grade XI majoring in social program in SMA N 5 Yogyakarta. In other words, the media of learning is very necessary in teaching and learning activities.

During the observation in SMA N 5 Yogyakarta, the students use only one textbook in the process of learning, while in fact they need other sources, considering that with only one book the students feel lacking in understanding and doing the exercises. In this case, it may lead to the decreasing students' motivation, and in turn, exert negative impact on the students' achievement. In addition, the students are also less likely to have extensive knowledge about the material that is being learnt and taught because they use poor resource of the learning materials. Currently, although the contents of book that used by students at SMAN 5 Yogyakarta is in compliance with the criteria of a good textbook, the textbook is still not enough to attract students to read it because the textbook is less practical and attractive than those expected. If there is only few media as a learning resource used by students, the classroom learning activities also become less attractive. This condition causes a decline in students' learning motivation, the students feel inclined to get bored quickly and not interested to study accounting because the media used in learning activities tend to be monotonous and not interesting.

Based on the background of the problems, it is necessary to develop practical media of learning providing more sources of material that can be studied by students as well as to foster students' accounting learning motivation. Therefore, the researcher agreed to develop the media of learning taking form of the accounting pocketbook. According to the researcher, the accounting pocketbook is a pretty good effort to improve the students' motivation to learn independently, creatively, effectively and efficiently. Besides, the pocketbook is also developed in order to give the students an easy way to understand accounting because the pocketbook is arranged attractively and gives more fun in reading. From that background above, the researcher conducted a study entitled “Developing Accounting Pocketbook As A Learning Medium To Improve Accounting Learning Motivation Of the 2nd Grade Students Majoring in Social Program at SMA N 5 Yogyakarta in the Academic Years of 2012/2013”.

B. Problem Identification

From the description that has been delivered in the background of the study, the researcher identified some related problems as followed.

1. There are no references that are used as supporting materials for the textbook to help students to learn independently.
2. There is a lack of students' learning motivation because there are still many schools that rely only on textbooks as the media and source of learning for the students.

C. Problem Limitation

Based on the background of the study and the problems identification, the researcher limits the research problems into the development of the media of accounting pocketbook to improve students' accounting learning motivation in the grade XI of SMAN 5 Yogyakarta that focuses on material of adjusting journal entry in the service company. Pocketbook is selected because it can deliver the material briefly and more attractive in comparison to other printed media. Besides, the pocketbook will make the students feel easy to learn anytime and anywhere because its size is relatively small, so by using the pocket book as an alternative source of learning in the learning process, it will hopefully motivate the students to learn accounting.

D. Problem Formulation

1. How to develop a feasible accounting pocketbook as a medium of learning for students of grade XI majoring in social program in SMAN 5 Yogyakarta School in the Academic Years of 2012/2013?
2. Does students' motivation increase after implementing the accounting pocketbook?

E. The Research Purpose

1. To produce a feasible accounting pocketbook as a medium of learning for the students of grade XI majoring in social program in SMAN 5 Yogyakarta School in the Academic Years of 2012/2013.
2. To know the increasing students' motivation after implementing the accounting pocketbook.

F. The Research Significance

It is hoped that the results of this research can be inputs for some parties;

1. Theoretically

- a. This study will provide some contribution to the education in Indonesia especially in improving the quality of the accounting learning process.
- b. The findings of the research can be used as reference for the future research relating to the issue on learning process, in order to reveal further findings for improving the quality of learning process.

2. Practically

a. For the researcher

Hopefully, the study will add the educational knowledge of the researcher in the future, as an educator.

b. For the Students

The pocketbook as the result of the study can be used as a practical learning media that can facilitate the students in understanding the accounting material.

c. For the Teachers

It can be used as an alternative option of the media of learning that can help to improve the quality of learning accounting.

G. The Expected Specification Product

The specifications of this accounting pocketbook are:

1. This accounting pocketbook is a kind of printed media that has a small size.

2. Learning material presented in this pocketbook contains a summary of adjusting journal entry in the services company consisting of interesting illustrations, and information that are related to the subject matter.
3. Exercise to review the lessons that have been learned.
4. Accounting pocketbook is arranged based on following the component: content, language, presentation techniques, and graphic.
5. Accounting pocketbook mainly contains:
 - a. Introduction and table of contents
 - b. Material adjusting journal entry in services company
 - c. Flash of accounting (containing information about accounting)
 - d. Exercise (containing questions for evaluation)
 - e. Glossary (containing explanations of the accounting vocabulary)
 - f. References (containing source book / reference used for the development of the accounting pocketbook material)

H. Assumptions and Limitations of the Development

1. The assumptions
 - a. Accounting pocketbook can be used as the reading material and students' self-learning resource.
 - b. The experimental school, SMAN 5 Yogyakarta, have not used the accounting pocketbook yet as the media to present the accounting material.
2. The limitations:
 - a. The presented material in the pocketbook limits to the adjusting journal entry in the service company.

- b. Accounting pocketbook method is only implemented to some students at grade XI of SMAN 5 Yogyakarta

.

CHAPTER II

LITERATURE REVIEW AND RELEVANT RESEARCH

A. Literature Review

1. The Media of learning

a. The Definition of the Media of learning

The role of media is very important in the learning process. The use of media in the learning process is one of the strategies to deliver the material in the learning process. A learning process will be more effective and interesting when the teachers take the advantage of all their creativity in making and developing a medium. To be able to create and develop a good medium it is necessary to understand the meaning of the media so that the media can actually serve as a means to achieve the learning objectives.

According to Heinich, Molenda, and Russell (Wina Sanjana, 2009:204) “media is a channel of communication. Derived from the Latin word for “betiveen”, the term refers “to anything that carries information between a source and a receiver”. While the definition of the media of learning by Briggs (Sadiman, 2011:6) is, “*media adalah segala alat fisik yang dapat menyajikan pesan serta merangsang siswa untuk belajar, seperti: buku, film, video dan sebagainya*”. Rossi and Breidle (Wina Sanjaya, 2010: 163) also states that, “*media pembelajaran adalah seluruh alat dan bahan yang dapat digunakan untuk tujuan pendidikan seperti radio, televisi, buku, koran, majalah, dan sebagainya*”.

Based on the definitions above, the media of learning in general can be defined as the tools in the teaching and learning process. Everything that can be

used to stimulate minds, feelings, concerns and abilities or learning skills in such a way that it can facilitate the process of learning. This limitation is quite broad and includes in-depth understanding of the source, the environment, human beings and the method used for learning purposes.

b. The Benefits of the Media of learning

The learning process is a process of communication in which the media has a learning function that is quite important. Without media, communications will not occur and the learning process will not take place optimally. In the learning process, media function as a tool that helps teachers to convey the message of the material submitted by the teachers to the students. Experts say that there are some benefits of the media used in the learning process. Nana Sudjana (Bahri & Zain, 2006:137-138) suggests practical values in the use of teaching media, namely:

- a) To lay the foundations of the real things to think
- b) To increase the interest and attention of students to learn
- c) To improve student achievement
- d) To provide a real experience and foster self-learning activities in each student
- e) To grow up the way of thinking orderly and sustainably
- f) To assist the development of thinking and speaking
- g) To provide a learning experience that is not easily obtained by other means
- h) To provide an easy understanding of the material for students
- i) To vary the method of teaching therefore the students will not get bored easily
- j) To endorse students do more learning activities, in order that the students do not only listen to the teachers' explanation.

Meanwhile Wina Sanjaya (2010:170-171) also suggests the function of media in the learning process, namely:

- a) Capturing an object or certain events. Rare events or objects can be captured by using camera or video then the event can be stored and used when it is needed.
- b) Manipulating circumstances, events, or specific objects, by using the media, the teachers can present the abstract to concrete material so it can be more understandable for the students.
- c) Increasing student motivation

Based on the opinions which are stated by the experts on the benefits of media in learning, it can be generally concluded that media have benefits as follow.

- a) Media can enhance students' understanding on the material
- b) Media can improve the students' learning activity in the learning process
- c) Media can increase students' motivation
- d) Media can improve student learning outcomes

Taking the important aspects of media in the learning process into account, it is expected that this study, the development of media in learning in the form of pocketbook can provide the students with a lot of positive changes in the accounting learning process.

c. The Types of Media of learning

In the learning process the teachers can create variation to deliver the material which enable students to get a new atmosphere and always excited in learning activities. One of methods to make the learning process not boring for the students is by using media to deliver the material. In this case, the teachers are required to

think creatively and innovatively to create and develop media that will be used in learning process. There are various types of media that can be used by the teachers to deliver the material. According to Syaiful Bahri and Aswan Zain (2006:124-125) media can be grouped into several types, namely:

- a) Auditory media are media that just rely on the use of the sound like a radio and cassette recorder.
- b) Visual media are media that only rely on the sense of sight, like a silent film, drawing, printed media.
- c) Audiovisual media are media that have the sound and image elements. Audiovisual media can be divided into two: the audiovisual silent and audiovisual motion.

Meanwhile, Rudy Brets (Wina Sanjaya, 2009: 212) also classifies media into 7 groups, namely:

- a) Media audiovisual gerak, seperti: film suara, pita video, film tv*
- b) Media audiovisual diam, seperti: film rangkai suara*
- c) Audio semigerak, seperti: tulisan jauh bersuara*
- d) Media visual bergerak, seperti: film bisu*
- e) Media visual diam, seperti: halaman cetak, foto, microphone, slide bisu*
- f) Media audio, seperti: radio, telepon, pita audio*
- g) Media cetak, seperti: buku, modul, bahan ajar mandiri*

By some types of media that have been described by the experts, the teachers should be able to create more exciting atmosphere in the learning process because there are many alternative media that can be selected to support the process of learning in order to achieve the learning objectives.

d. The Criteria Used to Select the Media of learning

Media of learning have their own distinctive advantages and disadvantages, so that in selecting the media, certain things should be taken into account and the selection shall not be done carelessly. Nana Sudjana and Rival (Syaiful Bahri and Aswan Zain, 2006: 132-133) said that in selecting the media of learning, we must conform to certain criteria, namely:

- a) Accuracy with the teaching goal
- b) Support to the content of the lessons
- c) Ease of getting media
- d) Teachers' skills in using the media
- e) The available time to use
- f) In accordance with the level of student thinking

Meanwhile, Wina Sanjaya (2009: 224) stated that in selecting media of learning, we must conform to certain principles, they are:

- a) They must be suitable to the goal achieved
- b) They should be based on a clear concept
- c) They must be adapted to the students' characteristics
- d) They must be suitable to the students' learning styles and teachers' abilities
- e) They must comply with the conditions of the environment, facilities and available time for learning.

Based on the experts' opinions about the criteria in choosing the instructional media, it can be concluded generally that there are some criteria which can be used to choose the media of learning as follows.

- a) It must be adapted to the learning objective
- b) It must be adapted to the students' characteristics and abilities
- c) It must be adapted to the teachers' ability to use media of learning
- d) It must be adapted to the environmental conditions of teaching and learning.

2. Pocketbook

a. Definition of Pocketbook

Book is one type of printed materials that are often used by the teachers as a teaching media at schools. The book has several shapes and sizes. One of them is the pocketbook. To create and develop an attractive pocketbook it is initially necessary to understand the meaning of the book and the pocketbook.

Based on the Instructional Materials Development Guidelines (2008:12), published by the Depdiknas, the book is defined as written material that presents science results of the author's ideas. It is also explained that the contents of the book obtained by the author from a variety of ways such as research results, observations, actualization experience, autobiography, or the imagination of a person who is referred to as fictional. Meanwhile, Andi Prastowo (2011: 168) also defined the book as "*bahan tertulis dalam bentuk lembaran-lembaran kertas yang dijilid dan diberi kulit (cover), yang menyajikan ilmu pengetahuan yang disusun secara sistematis oleh pengarangnya*". Accordingly, Surahman (Andi Prastowo, 2011: 166) also defined that the book as a source of reading can function as a source of teaching material in the form of printed materials. Meanwhile the meaning of the pocketbook is essentially the same as that of the book, although it is smaller in size so that it is easy to carry and read anywhere.

Therefore it can be concluded that the definition of pocketbook is source of readings consisting of sheets of paper bound with a small size, light weight, and can be stored in the pocket so it is easy to carry anywhere and can be read anytime. In this study, pocketbook is designed and developed systematically based on the applicable curriculum. The objective of this pocketbook is to motivate the students to learn accounting more easily.

b. The Types of Books

In the draft bill (Ind.: RUU) about bookkeeping systems, books are classified into two types. The first type is the general books that include general knowledge books, comic books, fiction and non-fiction book, and book sources. The second type is an education book which includes a textbook, enrichment book, reference book, educators guide book, practical knowledge book, and entertainment book. Meanwhile according to Surahman (Andi Prastowo, 2011: 167), generally, book can be divided into four types, namely:

1. *Buku sumber, yaitu buku yang biasa dijadikan rujukan, referensi, dan sumber untuk kajian ilmu tertentu, biasanya berisi suatu kajian ilmu yang lengkap.*
2. *Buku bacaan, yaitu buku yang hanya berfungsi untuk bahan bacaan saja, misalnya cerita, legenda, novel dan lain sebagainya.*
3. *Buku pegangan, yaitu buku yang bisa dijadikan pegangan guru atau pengajar dalam melaksanakan proses pembelajaran.*
4. *Buku bahan ajar, yaitu buku yang disusun untuk proses pembelajaran dan berisi bahan-bahan atau materi pelajaran yang akan diajarkan.*

Meanwhile, according to Mohammad (Andi Prastowo, 2011: 168, textbooks (as teaching materials) are specifically differentiated into two kinds, the main textbooks and supplementary textbooks. Therefore, based on the types of book that have been mentioned above, the pocketbook, in this study, is included in the

type of textbooks, which is complementary, because this pocketbook developed for supplementary aids or ancillary to the main textbook that has been owned by the teachers and students.

c. The Functions of Pocketbook

As pocketbook that is developed in this study is complementary type, then this pocketbook also has a function as textbooks. Specifically, Nasution (Andi Prastowo, 2011: 169) mentions the function of textbooks as follows:

- a) Sebagai bahan referensi atau bahan rujukan bagi peserta didik*
- b) Sebagai bahan evaluasi*
- c) Sebagai alat bantu pendidikan dalam melaksanakan kurikulum*
- d) Sebagai salah satu penentu metode atau teknik pengajaran yang akan digunakan pendidik*
- e) Sebagai sarana untuk meningkatkan karier dan jabatan.*

From the above explanation about the function of textbooks in the learning process, it can be concluded that pocketbook as a medium of learning has a very important function in the process of transferring knowledge from teacher to students because the textbook gives a lot of learning resources, presented in well-organized arrangement, and easy to read anywhere. Besides this pocketbook developed as the supplementary textbook, it can also be used as an additional evaluation tool for the students because the presentation also provided varied problem evaluation in which it is accordance with the applicable curriculum.

d. The Pocketbook Usefulness in Learning

Textbooks can not be separated from instructional functions. As media and learning resources, textbooks are able to transform science and life values associated with the basic competencies that are taught. Similar to the textbook,

pocketbook is also useful in the learning process as mentioned by Andi Prastowo (2011: 170), they are:

- a) Membantu pendidik dalam melaksanakan kurikulum karena disusun sesuai dengan kurikulum yang berlaku,*
- b) Menjadi pegangan guru dalam menentukan metode pengajaran,*
- c) Memberi kesempatan bagi peserta didik untuk mengulangi pelajaran atau mempelajari pelajaran baru*
- d) Memberikan pengetahuan bagi peserta didik maupun pendidik,*
- e) Menjadi penambah nilai angka kredit untuk mempermudah kenaikan pangkat dan golongan,*
- f) Sebagai sumber penghasilan, jika diterbitkan.*

By using the pocketbook as a medium of learning, students will be encouraged to think and act positively. In addition, the pocketbook can function as a control tool for knowing the material that must be mastered and as a tool of student learning outside the classroom.

e. Criteria of a Feasible Pocketbook

As already explained above that the definition of the pocketbook is almost the same as textbooks and they only differs in size and appearance, therefore, in making this pocketbook the researcher also consider the feasibility criteria for a textbook as a learning medium. The 2005 Indonesian Government Act No. 19 stated that making textbooks shall fulfill feasibility requirements to use in the learning process. As set out in the 2005 Act No. 19, a feasible textbook used in the learning process must include the feasibility criteria, i.e. content, language, presentation, and graphical feasibilities. The assessment component of textbooks defined by the 2005 Act No.19 was adopted as a measure of the feasibility of a good pocketbook so that it is feasible to use as a medium of learning.

Based on the mentioned above explanation, it is concluded that pocketbook considered feasible to use in the learning process should be a pocketbook that contains this following components:

- a) Content: the pocketbook at the very least should refer to the goals of the learner, in this case the students' basic competence.
- b) Language: the Pocketbook should use language easily accepted in accordance with the stages of the student cognitive development, so that the language used refers to the rules of good and correct Indonesian wordings.
- c) Presentation: the pocketbook should be presented in an interesting and interactive manner and be able to facilitate the process of thinking easily and deeply. Therefore, a pocketbook should pay attention to the presentation component, which contains the presentation materials and presentation techniques and other support.
- d) Graphics: It should be physically presented in an attractive appearance, easy to read and use, and meets the physical quality of the pocketbook as well.

f. The Steps to Develop A Pocketbook

When we want to make a book, there are some steps need to be considered. In this study, the preparation of making pocketbook refers to the steps mentioned by Andi Prastowo (2011: 176-131), namely:

- a) Analyzing the curriculum

This step aims to determine which of the materials should be included. To select the material, the initial step is done by analyzing the basic competencies that have to be mastered by the learners.

b) Determining the Book Title

Determining the title of the book is generally based on the subject material. If the material is determined then that's what will be on the title of each chapter and the title of the book is usually adapted to the subjects.

c) Preparing the Manuscript

This step is making a list of problem issues relating to the contents of the chosen theme, then compose problem issues in the proper sequence in order to complete the book covers all aspects of the theme you want there.

d) Designing the Book Outline

According to Bobbi DePorter (Andi Prastowo, 2011: 178-180) there are two strategies that can be used to organize brainstorming we shall write, they are:

1) Mind Mapping

Mind mapping can be used to organize and connect what we want to write. In writing the book, mind mapping can be started by tracing and identifying the essential material and explanatory material to be written.

2) Framework Strategy

If the mind mapping is used to see how ideas connect and support each other, the framework strategy is used to help us to build a strong well-organized paragraphs, build the idea, and lead the reader to explore our writing.

d) Collect the References as Writing material

In collecting the material, it is better to use the latest reference and relevant to the study.

e) Writing Books

In writing material in the book, we should use the language which is suitable for the readers' age and experience.

f) Evaluating Posts

In evaluating the writing, it can be done by re-reading what we have written so that if there is a mistake we can fix it right away.

g) Improving writing to be Prominent

Every writer wants their writings to be read by everyone, so the writing should be made as attractive as possible. This step aims to make the reader feels interested in reading the article that we wrote. To keep the reader feels interested on reading, it can be done by inserting the phrase in the article that we wrote.

h) Give Illustrations Such As Images Tables, Diagrams proportionally

By providing additional images, tables or diagrams proportionally they can help the writer to explain the presented material to be more interesting to learn.

3. Learning Motivation

a. The Meaning of Learning Motivation

Motivation comes from the Latin word 'movere' which meaning is move, this term means encouraging, directing human behavior. Oemar Hamalik (2004: 173) explains that "*istilah motivasi menunjuk kepada gejala yang terkandung dalam stimulasi tindakan ke arah tujuan tertentu di mana sebelumnya tidak ada gerakan menuju ke arah tujuan tersebut*". While Mc.Donald (Martinis Yamin, 2007: 217)

defines “*motivasi adalah perubahan energi dalam diri (pribadi) seseorang yang ditandai dengan timbulnya perasaan dan reaksi untuk mencapai tujuan*”.

Based on the definitions of the motivation that have been explained previously, it can be concluded that the motivation is the driving force of all both from within and from outside ourselves that is characterized by changes in reaction to achieve the goal. In the learning process, motivation can be defined as any driver both from within and from outside the student to engage in learning so that the learning process can sustainable. Motivation has an important role because someone would succeed in learning when they have desire to learn. Besides that, motivation also plays an important role in growing a sense of fun, enthusiasm and interest in learning so that the learning process can take place smoothly and the purpose of learning can be achieved.

b. The Types of Motivation

Martinis Yamin (2007: 226-229) said that the types of motivation in learning can be divided into two, namely:

a) Intrinsic Motivation

Intrinsic motivation is a learning activity that began and continued by the appreciation and encouragement needs something that is absolutely related to the learning activity. For example, someone study to be a teacher because they want to or because they want to solve a problem. The desire is realized by learning effort, such as completing a record or seriousness in learning. The needs arising from learning subject is called intrinsic motivation.

b) Extrinsic Motivation

Extrinsic motivation is a learning activity that grows from a person who needs encouragement and not absolutely related to their learning activities. Motivation is growing due to the encouragement from outside as encouragement from others.

Meanwhile Iskandar (2009: 188-189) also differentiate motivation into two types, they are:

a) *Motivasi Internal* (Intrinsic Motivation)

Motivasi internal merupakan daya dorongan dari dalam diri seseorang untuk melakukan sesuatu untuk mencapai tujuan yang diinginkan. Jika kita bawa ke dalam kegiatan pembelajaran motivasi internal merupakan daya dorong seseorang (siswa) untuk terus belajar berdasarkan suatu kebutuhan dan dorongan yang secara mutlak yang berhubungan dengan aktivitas belajar.

b) *Motivasi Eksternal* (Ekstrinsik Motivation)

Motivasi eksternal merupakan daya dorongan dari luar diri seseorang siswa (peserta didik), berhubungan dengan kegiatan belajarnya sendiri. Dalam kegiatan pembelajaran motivasi eksternal dari luar diri siswa, baik positif maupun negatif.

From those opinions about the types of learning motivation it can be concluded that there are two types of motivation, namely intrinsic motivation and extrinsic motivation, if both types of motivation are combined very well, it can make the students successfully achieve their study.

c. The Function of Learning Motivation

Motivation is required in learning, the higher the student's motivation to learn then the intensity of students in learning is higher too. Besides, motivation can also determine the student's learning achievement. According to Nasution (2000: 76-77), there are three functions of motivation, they are:

- a) *Mendorong manusia untuk berbuat, jadi sebagai penggerak atau motor yang melepaskan energi.*
- b) *Menentukan arah perbuatan, yakni kearah tujuan yang hendak dicapai.*
- c) *Menyeleksi perbuatan, yakni menentukan perbuatan-perbuatan apa yang harus dijalankan yang serasi guna mencapai tujuan itu, dengan menyampingkan perbuatan-perbuatan yang tak bermanfaat bagi tujuan itu.*

Meanwhile, Oemar Hamalik (Martinis Yamin, 2007: 224) also mentions the function of motivation, they are:

- a) *Mendorong timbulnya kelakuan atau suatu perbuatan. Tanpa motivasi maka tidak akan timbul sesuatu perbuatan seperti belajar.*
- b) *Motivasi berfungsi sebagai pengarah. Artinya mengarahkan perbuatan ke pencapaian tujuan yang diinginkan.*
- c) *Motivasi berfungsi sebagai penggerak. Ia berfungsi sebagai mesin bagi mobil ibarat Winkler sebelum ini. Besar kecilnya motivasi akan menentukan cepat atau lambatnya suatu pekerjaan.*

From those opinions about the function of learning motivation, it can be concluded that there are three functions of learning motivation, namely:

- a) Driving the students to do learning activity
- b) Directing the actions of the students to get learning achievement.
- c) Determining whether the students are fast or slow in learning.

Considering the importance of motivation in the learning activities, the role of the teacher as a motivator is necessary because the students' learning motivation becomes a very important factor to drive students in the learning activities, so that the learning objectives can be achieved and the learning process can proceed smoothly.

d. Indicators to Measure Learning Motivation

Learning motivation can arise because of the internal and external encouragement in students themselves. Generally, there are some indicators that can support the students' motivation to learn. In this study the indicators used to

measure students' learning motivation refer to motivation indicators that mentioned by Hamzah Uno (2012:23), namely:

- a) *Adanya hasrat dan keinginan berhasil*
- b) *Adanya dorongan dan kebutuhan dalam belajar*
- c) *Adanya harapan dan cita-cita masa depan*
- d) *Adanya penghargaan dalam belajar*
- e) *Adanya kegiatan yang menarik dalam belajar*
- f) *Adanya lingkungan yang kondusif, sehingga memungkinkan seorang siswa dapat belajar dengan baik.*

If an individual student has the motivation indicators as mentioned above, it means that within the student there is a strong motivation to learn. Therefore, in order to foster a strong motivation to learn, any aspect that affects the learning process should be conditioned as much as possible so that students can be motivated to learn.

B. Relevant Research Findings

1. The research relevant to this study was conducted by Abdul Mutholib (2011) entitled "*Pengembangan Buku Saku Sebagai Media Pembelajaran Berbasis SETS (Science, Environment, Technology, Society) Pada Materi Zat Adiktif dan Psikotropika di MTs NU 20 Kangkung Kabupaten Kendal Kelas VIII Tahun Ajaran 2010/2011*". The results of the research showed that learning process, which used pocketbook based on SETS, has excellent impact SETS on student learning achievement which is viewed from cognitive, affective, and psychomotor aspects. The students' response to the results of a pocketbook was 80.7% with a very good category, the data attitude questionnaire was 74.6% with a good category and learning achievement data was 70.9% with a good category.

There is similarity between the relevant research above and this research; both of the researches belong to Research and Development, the similarity in developing media, and questionnaires to obtain the data. However, there is also difference between the two researches especially in the presented material, the subject and the research location.

2. The next relevant research was carried out by Mucharommah Sartika Ami, Endang Susantini, and Raharjo (2011) entitled *“Pengembangan Buku Saku Materi Sistem Ekskresi Manusia di SMA/MA Kelas XI”*. The findings of this research showed that the pocketbook being developed is considered as appropriate based on the reviewers' assessment in the aspects of the content, language, and appearance. Third reviewers provide an excellent assessment of the feasibility of the three aspects, with a mean of 3.7. Students respond well to the pocketbook developed, with the percentage of "Yes" reached 82.5%.

There is similarity between this relevant research and this study; both of the researches belong to Research and Development, the media that been developing, and used questionnaires to obtain the data. However, there is also difference between the two researches especially in the presented material, and subject and research location.

3. The other relevant research was conducted by Tinte Budi Astuti (2009) entitled *“Penggunaan Media Pembelajaran VCD Mata Pelajaran Ekonomi Untuk Meningkatkan Motivasi Dan Prestasi Belajar Siswa Kelas VIII Di SMP Negeri 1 Prambanan Klaten Tahun Pelajaran 2008/2009”*. The result showed that the quality of the products that have been developed has a good quality and fit to

junior high school students of class VII and there is an increasing motivation and achievement in the students with average grade of students increased from 6.2 to 7.3.

There is similarity between the relevant researches above and this research: both of them are intended to improve students' learning motivation, and both of them are used questionnaires to obtain the data. However, there is a difference between the two researches especially in the presented material, and subject and research location.

C. Conceptual Framework

Teaching and learning activities in Indonesia are mostly delivered in the traditional way, where the role of the teacher in the learning process is still dominant. In addition, in presenting the material the teachers only refer to limited sources of materials. However, the students' limitations in obtaining the learning material actually can be investigated by the teachers through the use of the media of learning as the teaching materials resource. For instance, the pocketbook can be used as the tool in delivering the accounting materials to the students.

By means of the pocketbook containing the adjustment journal of service company, for example, the students can acquire new and actual material without exhausting energy and time for getting the learning resources. In simple way, pocketbook is arranged and focused on the material and the appearance so that the students are likely interested in learning the accounting materials. The appropriateness of the pocketbook as alternative media of learning will be assessed by the subject matter expert, the media expert, and the students as the

prospective users of the pocketbook. In assessing the appropriateness of the pocketbook, the researcher takes the aspects of content, language and image, presentation techniques, and graphical aspect into account.

D. Research Questions

1. How to design a pocketbook in accordance with the feasibility criteria so that the pocketbook is feasible to be used as learning media in SMAN 5 Yogyakarta?
2. Is there any increase in students' motivation in learning accounting using accounting pocketbook

CHAPTER III RESEARCH METHOD

A. Place and Time

This research was carried out in SMA N 5 Yogyakarta locating at Jl. Nyi Pembayun No. 39 Kota Gede Yogyakarta on April 2013.

B. Model of the Development

The study is classified as an Educational Research and Development (R&D). According to Sukmadinata (2009:164-165), the research and development is a process to develop new products or to enhance existing products, which can be accounted. The types of the developed products may take forms of hardware and software. The reference of the research is based on the development research done by Borg & Gall. This development model is adapted to produce a simpler model of development served as the basis for this research. The outline of the development model is shown in following figure:

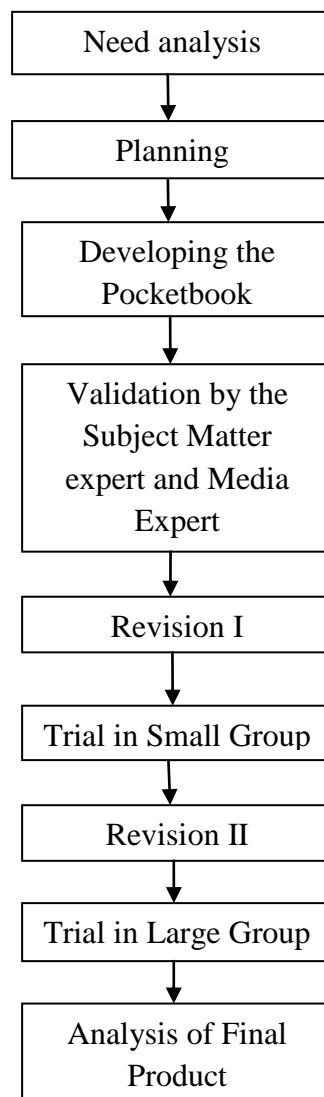


Figure 1. Model Development of Pocketbook Media, adapted and modified from Borg and Gall (Borg & Gall, 1983: 772)

C. Procedure of Development

This research has ten steps, those are:

1. Need analysing

This phase aims to collect relevant information which is needed for the development of media of learning in the form of accounting pocketbook.

2. Planning

- a. Selecting the materials (adjusting journal entry in the service company)
- b. Collecting the reference materials of adjusting journal entry in service company accordance with the standards and basic competencies and indicators of accounting in SMA class XI social program.

3. Developing the Pocketbook

- a. Writing the material using language that easily understood by high school students of class XI
- b. Creating the design of the pocketbook
- c. Developing the instruments feasibility assessment of media of learning

4. Validating by the Content Expert and the Media Expert

- a. Asking the content and media expert to evaluate the instructional media that have been designed.
- b. Conducting the assessment by giving the instruments assessment to the content and media expert for the designing media.

5. Revision I

- a. Consulting the data of each appraisal pocketbook to the experts of materials and media
- b. Revising the products based on the validation from the content and media expert.

6. Trial in a Small Group

This phase was conducted to determine the attractiveness of accounting pocketbook that was developed for high school students with a sample of 6 students of grade XI majoring in social program.

7. Revision II

- a. Analyzing the data assessment of every pocketbook from a small group of trial results
- b. Revising the products based on the students assessment.

8. Trial in a Large Group

This phase was conducted to determine the attractiveness of accounting pocketbook that was developed for high school students of grade XI majoring in social program. The subjects in this trial large group were 24 students.

9. Analysis of Final Product

This phase is analyzing the data assessment of every pocketbook of the test results to determine the feasibility of a pocketbook as a medium of learning of accounting for class XI.

D. Operational Definition of the Variables

1. The developing the media of learning is an activity to produce a product that can be used for the instructional purposes.
2. Pocketbook is a reading resource consisting of sheets of paper bound in small size, light weight, and can be stored in the pocket, so that it is easy to carry everywhere and can be read anytime.

3. Motivation in learning is all movers from both inside and outside from the students themselves to engage in learning so that the learning process can take place sustainably.

E. Trial Design, Validator, Subject and Object Research

1. Trial Design

The process of the testing product includes:

(a) the early accounting pocketbook product, (b) the assessment done by the subject matter expert, (c) the assessment done by the media expert, (d) revision I, (e) trial in a small group, (f) revision II, (g) trial to 24 high school students of class XI SMA N 5 Social program, (h) the analysis of the products assessed.

2. Validator

Validator of this research is Diana Rahmawati, M.Si and Dyah Setyorini, M.Si., Ak as the subject matter expert and Sisca Rahmadonna, M.Pd and Annisa Ratna Sari, M.S.Ed as the media expert.

3. Subject and Object of the Research

The subject of the research is 24 students of social program of SMA N 5 Yogyakarta and the object of the research is the properness quality of the media of learning in the form of accounting pocketbook.

F. Instrument Data Collection

To collect the data, the researcher used questionnaires. According to Narbuko and Achmadi (2007: 76), *“Kuesioner adalah suatu daftar yang berisi rangkaian pertanyaan mengenai sesuatu masalah atau bidang yang akan diteliti”*.

The questionnaires were distributed in this study to measure the feasibility of media and students' motivation.

By providing subjects of the study with the questionnaires, their responses are expected for assessing the appropriateness of the accounting pocketbook as the media of learning. The appropriateness of the pocketbook was viewed from several aspects: content, language and image, presentation techniques, and graphical aspects. The appropriateness data of the media of learning will be collected based on the assessment done by the content and media experts, the teachers and the students' testing. The data used in this study were qualitative and quantitative in nature. Qualitative data is used to determine the appropriateness of the media of learning in categories: excellent (SB), good (B); enough (C), poor (K); very poor (SK). Meanwhile, the quantitative data are nominal data obtained by calculating the mean score of each criterion that is calculated by the content and media expert, the accounting teachers and 24 students. Then, the score is compared to the ideal score to determine the appropriateness of the resulted media.

The following is assessment instrument for accounting instructional media development in the form of a paperback book.

Table 1. The Feasibility Assessment Instrument of Pocketbook

No	Criteria	Indicator	The Item Number
A.	Content Aspect	The material is in accordance with the standard competences and basic competences	1
		The material is presented using appropriate and correct concepts	2
		The material is presented using appropriate examples	3
		The material is presented using accurate facts	4
		The material has the mindset that linking and intact	5
		The material is contextually	6
		The material is easy to understand	7
		The material is related to the characteristics of critical thinking	8
		The material is related to the characteristics of creative thinking	9
		The material is related to the characteristics of Innovative thinking	10
B.	Language And Image Aspect	The material is presented using the correct spelling and wordings.	1
		The material is use terms correctly	2
		The material is use the correct sentence	3
		The material is use the term, symbol, scientific name / foreign language consistently	4
		The suitability images and text that is used	5
		Using a clear picture media	6
		Using the full image information	7
C.	Presentation Techniques	The material presentation is logically	1
		The material presentation is in a systematic order	2
		The material presentation is in pocketbook familiar with student	3
		The material presentation pose fun atmosphere	4
		The material presentation equipped with image	5
		The presentation of material encourages students to conduct creative work	6
		The presentation leads to psychical activity	7
		The presentation can lead students to explore the information	8
		The presentation of images	9
		The presentation of summary	10
		The presentation of glossary	11
		The presentation of references	12
D.	Graphical Aspect	Language and image used proportionally	1
		Readability of text or writing	2
		The appropriate of image size	3
		The appropriate of image color	4
		The appropriate of image form	5
		The attractiveness of the cover	6

Table 2. Motivation Assessment Instrument (Hamzah Uno, 2012:23)

No	Indicator	Item Total	The Item Number
1.	The existence of desire to success	2	1, 2
2.	The encouragement and the need to learn	2	3, 4
3.	The hope and goal in the future	2	5, 6
4.	The appreciation of learning	2	7, 8
5.	The interesting activity in learning	2	9, 10
6.	The conductive learning environment	2	11, 12
	Total Item	12	12

G. Data Analysis Technique

The data were analyzed descriptively based on the content, language and image, presentation technique, and graphical aspects, so that they could be used as a basis for revision in any stage of the media of learning in the component of accounting pocketbook compiled.

The steps for analyzing the data on feasibility of the pocketbooks

1. Changing the qualitative assessment into quantitative terms:

Table 3. Scoring Rules of Pocketbook

Qualitative Data	Score
Excellent	5
Good	4
Fair	3
Poor	2
Very Poor	1

2. Calculating the mean score of each aspect using the following formula

(Sukardjo, 2005: 52)

$$\bar{X} = \frac{\sum X}{N}$$

Explanation:

\bar{X} = Mean score

ΣX = Sum of scores

N = Number of assessors / respondents

3. Changing the averaged score into qualitative values in accordance with the following assessment criteria:

Table 4. Rules for Conversing Score into Five Scale (Sukardjo, 2005:52)

Score	Category	Value	Score Range
1.	Excellent	A	$X > \bar{X} + 1.80 \text{ SBi}$
2.	Good	B	$\bar{X} + 0.60 \text{ SBi} < X \leq \bar{X} + 1.80 \text{ SBi}$
3.	Fair	C	$\bar{X} - 0.60 \text{ SBi} < X \leq \bar{X} + 0.60 \text{ SBi}$
4.	Poor	D	$\bar{X} - 1.80 \text{ SBi} < X \leq \bar{X} - 0.60 \text{ SBi}$
5.	Very Poor	E	$X \leq \bar{X} - 1.80 \text{ SBi}$

Explanation:

X = Actual score (scores achieved)

\bar{X} = The ideal mean score = $\frac{1}{2}$ (Ideal maximum score + ideal minimum score)
 $= \frac{1}{2} (5+1)$
 $= 3$

SBi = The ideal standard deviation score = $\frac{1}{6}$ (Ideal maximum score - ideal minimum score)
 $= \frac{1}{6} (5-1)$
 $= 0.67$

Based on the calculation above, the conversion of quantitative data into qualitative five scale data can be simplified as shown in Table 5 below:

Table 5. Rules for Conversing Scores of Pocketbook

Score	Category	Value	Score Range	Calculation
1.	Excellent	A	$X > \bar{X} + 1.80 \text{ SBi}$	$X > 4.2$
2.	Good	B	$\bar{X} + 0.60 \text{ SBi} < X \leq \bar{X} + 1.80 \text{ SBi}$	$3.4 < X \leq 4.2$
3.	Enough	C	$\bar{X} - 0.60 \text{ SBi} < X \leq \bar{X} + 0.60 \text{ SBi}$	$2.6 < X \leq 3.4$
4.	Poor	D	$\bar{X} - 1.80 \text{ SBi} < X \leq \bar{X} - 0.60 \text{ SBi}$	$1.8 < X \leq 2.6$
5.	Very Poor	E	$X \leq \bar{X} - 1.80 \text{ SBi}$	$X \leq 1.8$

Based on the above categories of the feasibility standards then pocketbook that was developed was qualified with the following rules:

1. The accounting pocketbook that have been developed was qualified as “very good” when the mean score ranged from 4.21 to 5.00
2. The accounting pocketbook that have been developed was qualified as “good” when the mean score ranged from 3.41 to 4.20.
3. The accounting pocketbook that have been developed was qualified as “enough” when the mean score ranged from 2.61 to 3.40
4. The accounting pocketbook that have been developed was qualified as “poor” when the mean score ranged from 1.81 to 2.60
5. The accounting pocketbook that have been developed was qualified as “very poor” when the mean score ranged from 1,00 and 1.80

These guidelines were used to assess the feasibility of the developed pocketbook. A product is said to be feasible when the result of the assessment by the experts is at least categorized as “fair”. Qualitative data were also used to assess the students' motivation. The steps which are used to determine the percentage of students' motivation are as follows (Sugiyono, 2009:137):

1. Determining the scoring criteria for each descriptor when the students' motivation is being observed by changing the score from qualitative into quantitative terms:

Table 6. Scoring Rules of Motivation

Qualitative Data	Score
Always	4
Often	3
Seldom	2
Never	1

2. Adding scores for each aspect of the motivation that have been observed
3. Calculating the score of students' motivation in every aspect by the formula

$$\% = \frac{\text{Score of Accounting Learning Motivation}}{\text{Maximum Score}} \times 100\%$$

4. After knowing the results of the students' motivation, researcher compared the students' learning motivation before using pocketbook and after using the pocketbook in the learning process. If the results of student motivation scores after using pocketbook bigger than the score of motivation before using pocketbook, then it can be concluded that an increase in students' accounting learning motivation is caused by the use of a pocketbook in the learning process. During the learning process before using the pocketbook students tend to get bored because in the learning process there are nothing interesting activities, students who had been eager to learn to become quickly bored and lazy to learn because the teacher presenting the material only use textbook, so the students tend to be poor motivated to learn accounting.

5. Determining the trend variable of learning motivation, first calculating the ideal mean (M_i) and the ideal standard deviation (SD_i). To determine the ideal mean (M_i) and the ideal standard deviation (SD_i) can be used this below formula (Saifuddin Azwar, 2006 : 109):

$$M_i = \frac{1}{2} (ST + SR)$$

$$SD_i = \frac{1}{6} (ST - SR)$$

The categorization of variables are as follows:

$$\text{Low} = X < (M_i - 1SD_i)$$

$$\text{Medium} = (M_i - 1SD_i) \text{ up to } (M_i + 1SD_i)$$

$$\text{High} = X > (M_i + 1SD_i).$$

CHAPTER IV

RESEARCH RESULT AND DEVELOPMENT

A. Analysis Result and Planning

Analysis was conducted to determine the learning problems in the field of accounting. This activity is done by analyzing the learning processes that occur in the field of accounting. Data was obtained through sharing with teachers of accounting subjects. This activity aims to collect relevant information which is needed for the development of media of learning in the form of accounting pocketbook.

There are several fundamental problems encountered in learning activities of accounting field. The problems referred to by researcher, they are:

1. The learning model used to learn accounting does not have much variation so the students have poor motivation to learn accounting.
2. Small numbers of learning resources are available for the students, so students have poor accounting knowledge.

Based on interview conducted with accounting teacher at SMAN 5 Yogyakarta, teacher discussion that the small numbers of student learning resources and the lack of utilization of learning media could be of the factors students tend to get bored and poor motivated to learning accounting. Therefore, researcher developed an accounting pocketbook as student alternative learning source that improved students' accounting learning motivation. After researcher determined what kind of product to be developed, the researcher conducted a design of materials that will be developed. From the discussion results, the teacher

advice to develop pocketbook especially adjusting journal entry in the services company because the students still felt lack in understanding on those subject. The development of material refers to the current curriculum, so hopefully the material in the pocketbook is relevant and accurate.

B. The Description of Early Product

After determined the subject that want to be written, then the next step is to produce a pocketbook with material of the adjusting journal entry in the services company. This product is made by using Corel X4 program and other programs that support such as Adobe InDesign. After going through the process of design and production, the result of the development is the pocketbook early product before it is validated by subject matter experts and media experts.

C. Trial Data

At this phase would be presented the data result of the trial development. The data obtained in the development of accounting pocketbook consists of result from the experts review, the small group trial data and the large group trial data.

1. Data Validation of Subject Matter Expert and Media Expert

The results of this data validation comprise of the result of data validation by subject matter experts and media experts. Evaluation of the material conducted by Diana Rahmawati, M.Si and Dyah Setyorini, M.Si., Ak, while media evaluation conducted by Sisca Rahmadonna, M.Pd and Annisa Ratna Sari, M.S.Ed. The evaluation data consisted assessment form and input from feasibility of the content aspect, language and image aspect, presentation aspect, and graphical aspect. In the validation phase, the researcher gives the pocketbook to the subject

matter experts and media experts to be evaluated using the instrument assessment. This validation results are used to determine the feasibility of the pocketbook that have been developed as well as used for first basic revise in order to produce a good accounting pocketbook.

a. Data Validation by Subject Matter Expert

Data was obtained by providing the instrument assessment to subject matter expert Diana Rahmawati, M.Si and Dyah Setyorini, M.Si., Ak.. In the material evaluation, the assessed aspects included the content aspect and presentation aspect. The result of data validation by subject matter expert appear in table 7 to table 9 and the suggestions that will be revised is presented in table 10. The original data items expert assessment can be found in appendix one.

1) Content Aspect

Table 7. Score of Content Aspect by Subject Matter Experts

No	Indicator	Subject Matter Expert		Mean Score	Criteria
		Ms Diana	Ms Dyah		
1	The material is in accordance with the standard competences and basic competences	4	5	4,50	Excellent
2	The material is presented using appropriate and correct concepts	4	5	4,50	Excellent
3	The material is presented using appropriate examples	4	5	4,50	Excellent
4	The material is presented using accurate facts	5	5	5,00	Excellent
5	The material has the mindset that linking and intact	4	4	4,00	Good
6	The material is contextually	4	5	4,50	Excellent
7	The material is easy to understand	5	5	5,00	Excellent
8	The material is related to the characteristics of critical thinking	4	4	4,00	Good
9	The material is related to the characteristics of creative thinking	4	4	4,00	Good
10	The material is related to the characteristics of Innovative thinking	4	4	4,00	Good
Mean Score		4,20	4,60	4,40	Excellent

Source: Primary Data

2) Presentation Aspect

Table 8. Score of Presentation Aspect by Subject Matter Experts

No	Indicator	Subject Matter Expert		Mean Score	Criteria
		Ms Diana	Ms Dyah		
1	The material presentation is logically	5	5	5,00	Excellent
2	The material presentation is in a systematic order	4	5	4,50	Excellent
3	The material presentation is in pocketbook familiar with student	5	5	5,00	Excellent
4	The material presentation pose fun atmosphere	5	4	4,50	Excellent
5	The material presentation equipped with image	5	3	4,00	Good
6	The presentation of material encourages students to conduct creative work	4	3	3,50	Good
7	The presentation leads to psychical activity	4	4	4,00	Good
8	The presentation can lead students to explore the information	5	3	4,00	Good
9	The presentation of images	5	3	4,00	Good
10	The presentation of summary	5	4	4,50	Excellent
11	The presentation of glossary	5	4	4,50	Excellent
12	The presentation of references	4	5	4,50	Excellent
Mean Score		4,67	4,00	4,34	Excellent

Source: Primary Data

Table 9. Mean Score by Subject Matter Expert

No	Indicator	Mean Score	Criteria
1.	Content	4,40	Excellent
2	Presentation	4,34	Excellent
Mean Score by Subject Matter Expert		4,37	Excellent

Source: Primary Data

In the content aspect, subject matter experts give 4,37 to average assessment scores with excellent criterion. The lowest score is 4.34 and the highest score is 4.40. Generally the subject matter experts give comment that the material in this pocketbook is in conformity with the standards competence and basic competence. The material that developed can be used to motivate students to learn accounting. To make the materials be useful, so the subject matter experts give advice to give attention to the presentation aspect. For suggestions to revision can be seen in table 10 below.

Table 10. Suggestions and Feedback From Subject Matter Expert

No	Page	Mistake	Suggestion
1.	III, 6, 7, 16, 25, 26	Grammatical errors	Rewritten
2.	7	The illustration need direction to read it	Reorganized so it can read
3.		The pocketbook size	Change the size

Source: Primary Data

b. Data Validation by Media Expert

Data obtained by providing the instrument assessment to media expert Sisca Rahmadonna, M.Pd and Annisa Ratna Sari, M.S.Ed. In the media evaluation, the assessed aspect included the language and images aspect and graphical .aspects. The result of data validation by media expert appear in table 11 to table 13 and the suggestions that will be revised is presented in table 14. The original data items expert assessment can be found in appendix one.

1) Language And Image Aspect

Table 11. Score of Language And Images Aspect by Media Experts

No	Indicator	Media Expert		Mean Score	Criteria
		Ms Donna	Ms Anisa		
1	The material is presented using the correct spelling and wordings.	4	2	3,00	Enough
2	The material is use terms correctly	5	1	3,00	Enough
3	The material is use the correct sentence	4	5	4,50	Excellent
4	The material is use the term, symbol, scientific name / foreign language consistently	4	4	4,00	Good
5	The suitability images and text that is used	4	5	4,50	Excellent
6	Using a clear picture media	3	5	4,00	Good
7	Using the full image information	4	4	4,00	Good
Mean Score		4,00	3,71	3,86	Good

Source: Primary Data

2) Graphical Aspect

Table 12. Score of Graphical Aspect by Media Experts

No	Indicator	Media Expert		Mean Score	Criteria
		Ms Donna	Ms Anisa		
1	Language and image used proportionally	4	3	3,50	Good
2	Readability of text or writing	5	5	5,00	Excellent
3	The appropriate of image size	4	3	3,50	Good
4	The appropriate of image color	4	5	4,50	Excellent
5	The appropriate of image form	4	5	4,50	Excellent
6	The attractiveness of the cover	3	5	4,00	Good
Mean Score		4,00	4,33	4,17	Good

Source: Primary Data

Table 13. Mean Score by Media Expert

No	Indicator	Mean Score	Criteria
1.	Language and image	3,86	Good
2.	Graphical	4,17	Good
	Mean Score by Media Expert	4,02	Good

Source: Primary Data

In table 13 above shows the mean score by media expert. Data assessment from the media expert is good. It provided by mean score is 4.02 with the language and image aspect get 3.86 and graphical aspect get 4.17. For suggestions and comments about the pocketbook, generally media experts commented that the pocketbook appearance is suitable for high school student. To make the pocketbook can be more function effectively the media experts give advice and input about the pocketbook appearance. For suggestions to revision can be seen in table 14 below:

Table 14. Suggestions and Feedback From Media Expert

No	Page	Mistake	Suggestion
1.	Cover	The author name	Change the layout
2.	II and III	The page was inverted	II → III dan III → II
3.	4	The text too small	Change the size
4.	26	2a → no comma	Erase the comma
5.	11, 18, 27	Revenue Receivable?	Recheck

Source: Primary Data

From the data in table 9 and 13, the pocketbook mean score by the experts is 4.19 which is included in good category. Explanation for the overall results by the experts can be seen in table 15 below.

Table 15. Mean Scores by The Experts

No	Indicator	Mean Score	Criteria
1.	Content	4,40	Excellent
2.	Language and Image	3,86	Good
3.	Presentation	4,34	Excellent
4.	Graphical	4,17	Good
	Mean Score by The Experts	4,19	Good

Source: Primary Data

The result of the experts as seen in table 15 show the highest score is content aspect and the lowest score is language and image. Because the assessment from subject matter experts and media experts considered as good then the process continue with first revision. Assessment, comments and suggestions from subject matter experts and media expert media are used as a reference to do first revision before trial in the small group.

2. Trial Data in Small Group

Trial data in small group was conducted to identify the pocketbook deficiencies after validated by subject matter experts and media experts. Data obtained by giving the instruments and pocketbook from first revise to 6 students in social program class XI SMA 5 Yogyakarta. The instruments consist of content aspect, language and image aspect, presentation aspect and graphical aspect. Data result in small group appear in table 16 to table 20.

a. Content Aspect

Table 16. Score of Content Aspect in Small Group

No	Indicator	Student						Mean Score	Criteria
		A	B	C	D	E	F		
1	The material is in accordance with the standard competences and basic competences	5	5	5	4	4	4	4,50	Excellent
2	The material is presented using appropriate and correct concepts	5	4	4	4	4	4	4,17	Good
3	The material is presented using appropriate examples	5	4	4	5	5	4	4,50	Excellent
4	The material is presented using accurate facts	5	5	5	4	4	5	4,67	Excellent
5	The material has the mindset that linking and intact	3	4	4	4	3	4	3,67	Good
6	The material is contextually	3	4	5	3	3	3	3,50	Good
7	The material is easy to understand	3	3	3	4	3	3	3,17	Enough
8	The material is related to the characteristics of critical thinking	3	3	4	3	3	4	3,33	Enough
9	The material is related to the characteristics of creative thinking	2	3	4	3	4	5	3,50	Good
10	The material is related to the characteristics of Innovative thinking	4	3	4	4	4	4	3,83	Good
Mean Score		3,80	3,80	4,20	3,80	3,70	4,00	3,88	Good

Source: Primary Data

Results of students' response to the content aspect of the pocketbook of accounting as seen in table 16 shows the contents of the product quality assessment get the average value of 3.88, which means included in good category. Highest score in item number 4 which the material is presented using accurate facts. While the lowest score in item number 7 indicates the material is easy to understand.

b. Language And Image Aspect

Table 17. Score of Language And Image Aspect in Small Group

No	Indicator	Student						Mean Score	Criteria
		A	B	C	D	E	F		
1	The material is presented using the correct spelling and wordings.	2	3	5	3	3	3	3,17	Enough
2	The material is use terms correctly	4	3	4	4	3	4	3,67	Good
3	The material is use the correct sentence	4	5	4	4	3	4	4,00	Good
4	The material is use the term, symbol, scientific name / foreign language consistently	3	3	5	4	3	4	3,67	Good
5	The suitability images and text that is used	3	4	4	3	4	4	3,67	Good
6	Using a clear picture media	4	3	4	4	4	4	3,83	Good
7	Using the full image information	4	4	4	3	4	4	3,83	Good
Mean Score		3,43	3,57	4,23	3,57	3,43	3,86	3,69	Good

Source: Primary Data

The results of students' response to of language and image aspect of accounting pocketbook as seen in table 17 shows the assessment of language and image aspect get mean score 3.69 which is included in good category. The highest score is item number 3, the material is use the correct sentence and the lowest score is item number 1, the material is presented using the correct spelling and wordings.

c. Presentation Aspect

Table 18. Score of Presentation Aspect in Small Group

No	Indicator	Student						Mean Score	Criteria
		A	B	C	D	E	F		
1	The material presentation is logically	3	4	4	4	5	3	3,83	Good
2	The material presentation is in a systematic order	4	4	5	4	5	3	4,17	Good
3	The material presentation is in pocketbook familiar with student	4	4	4	5	4	4	4,17	Good
4	The material presentation pose fun atmosphere	2	3	4	3	4	4	3,33	Enough
5	The material presentation equipped with image	2	5	4	4	4	4	3,83	Good
6	The presentation of material encourages students to conduct creative work	2	3	3	3	4	5	3,33	Enough
7	The presentation leads to psychical activity	3	4	4	2	4	4	3,50	Good
8	The presentation can lead students to explore the information	4	3	3	2	4	5	3,50	Good
9	The presentation of images	5	4	5	2	3	4	3,83	Good
10	The presentation of summary	4	5	4	4	3	4	4,00	Good
11	The presentation of glossary	4	4	4	3	3	3	3,50	Good
12	The presentation of references	2	2	4	4	4	5	3,50	Good
Mean Score		3,25	3,75	4,00	3,33	3,92	4,00	3,71	Good

Source: Primary Data

The results of students' response to the presentation aspect of accounting pocketbook as seen in table 18 shows the assessment of presentation aspect get mean score 3.71 which is included in good category. The highest score is item number 2 and 3, the material presentation is in a systematic order and the material presentation is in pocketbook familiar with student. The lowest score is item number 4 and 6, the material presentation pose fun atmosphere and the presentation of material encourages students to conduct creative work.

d. Graphical Aspect

Table 19. Score of Graphical Aspect in Small Group

No	Indicator	Student						Mean Score	Criteria
		A	B	C	D	E	F		
1	Language and image used proportionally	2	2	4	4	4	4	3,33	Enough
2	Readability of text or writing	5	4	4	5	5	4	4,50	Good
3	The appropriate of image size	5	3	3	4	3	3	3,50	Good
4	The appropriate of image color	2	2	5	4	4	5	3,67	Good
5	The appropriate of image form	4	3	4	3	4	3	3,50	Good
6	The attractiveness of the cover	5	2	5	5	4	4	4,17	Good
Mean Score		3,83	2,67	4,17	4,17	4,00	3,83	3,78	Good

Source: Primary Data

The results of students' response to the graphical aspect of accounting pocketbook as seen in table 19 shows the assessment of presentation aspect get mean score 3.78 which is included in good category. The highest score is item number 2, the readability of text or writing and the lowest score is item number 1, the language and images used proportionally.

From the results of student assessment of trials in small groups at table 16 to 19, it can be seen the mean score for a small group. In Table 20, shows that the mean score for trial in small group is 3.77 which is included in good category..

Table 20. Mean Score of Trial in Small Group

No	Indicator	Mean Score	Criteria
1.	Content	3,88	Good
2.	Language and image	3,69	Good
3.	Presentation	3,71	Good
4.	Graphical	3,78	Good
	Mean Score	3,77	Good

Source: Primary Data

At trial in small group, students give suggestion that the pocket book is attractive and suitable to use as a medium to learn accounting, but students also give advice that the material in the pocketbook should be added. From the results in the trial small group, there is no second revision because in this study the researcher only limit the material to adjusting journal entry in the service company.

3. Trial Data in Large Group

Trial data in large group was conducted after the second revision. Those data is used to identify the pocketbook feasibility of the product and to find out the benefits to improve students' accounting learning motivation. Data obtained by gives the instruments and pocketbook from first revision to 24 students in social program class XI SMA 5 Yogyakarta. The instruments consist of content aspect, language and image aspect, presentation aspect and graphical aspect. Data result in large group appear in table 21 to table 25.

a. Content Aspect

Table 21. Score of Content Aspect in Large Group

No Item	Content Aspect	Mean Score
1	The material is in accordance with the standard competences and basic competences	4,00
2	The material is presented using appropriate and correct concepts	3,83
3	The material is presented using appropriate examples	3,96
4	The material is presented using accurate facts	3,79
5	The material has the mindset that linking and intact	3,71
6	The material is contextually	3,67
7	The material is easy to understand	3,79
8	The material is related to the characteristics of critical thinking	3,67
9	The material is related to the characteristics of creative thinking	3,83
10	The material is related to the characteristics of Innovative thinking	3,75
	Total	38
	Mean Score	3,80
	Catagori	Good

Source: Primary Data

Based on the data in the table 21, the mean score of students assessment in content aspects is 3.80. The all items have mean score between 3.67 to 4.00. Highest score in item number 1, the material is in accordance with the standard competences and basic competences. While the lowest score in item number 6 and 8, the material is contextually and the material is related to the characteristics of critical thinking.

b) Language and Image Aspect

In Table 22 shows the result of student assessment in large group about quality of language and image aspect.

Table 22. Score of Language and Image Aspect in Large Group

No Item	Language and Image Aspect	Mean Score
1	The material is presented using the correct spelling and wordings	3,96
2	The material is use terms correctly	3,96
3	The material is use the correct sentence	3,83
4	The material is use the term, symbol, scientific name / foreign language consistently	3,83
5	The suitability images and text that is used	3,58
6	Using a clear picture media	3,63
7	Using the full image information	3,79
	Total	26,58
	Mean Score	3,80
	Catagori	Good

Source: Primary Data

Based on the data in the table 22, the mean score of students assessment in language and image aspects is 3,80. The all items have mean score between 3,58 to 3,96. Highest score in item number 1 and 2, the material is presented using the correct spelling and wordings and the material is use terms correctly. While the lowest score in item number 5, the suitability images and text that is used.

c) Presentation Aspect

In Table 23 shows the result of student assessment in large group about quality of presentation aspect.

Table 23. Score of Presentation Aspect in Large Group

No Item	Presentation Aspect	Mean Score
1	The material presentation is logically	3,75
2	The material presentation is in a systematic order	3,70
3	The material presentation is in pocketbook familiar with student	3,96
4	The material presentation pose fun atmosphere	3,83
5	The material presentation equipped with image	3,83
6	The presentation of material encourages students to conduct creative work	3,67
7	The presentation leads to psychical activity	3,46
8	The presentation can lead students to explore the information	3,58
9	The presentation of images	3,67
10	The presentation of summary	3,88
11	The presentation of glossary	3,67
12	The presentation of references	3,67
	Total	44,67
	Mean Score	3,72
	Catagori	Good

Source: Primary Data

Based on the data in the table 23, the mean score of students assessment in presentation aspects is 3,72. The all items have mean score between 3,46 to 3,96. Highest score in item number 3, the material presentation is in pocketbook familiar with student. While the lowest score in item number 7, the presentation leads to psychical activity.

d) Graphical Aspect

Table 24 shows the result of student assessment in large group about quality of graphical aspect.

Table 24. Score of Graphical Aspect in Large Group

No Item	Graphical Aspect	Mean Score
1	Language and image used proportionally	3,71
2	Readability of text or writing	3,83
3	The appropriate of image size	3,71
4	The appropriate of image color	3,83
5	The appropriate of image form	3,67
6	The attractiveness of the cover	3,38
	Total	22,13
	Mean Score	3,69
	Catagori	Good

Source: Primary Data

Based on the data in the table 24, the mean score of students assessment in presentation aspects is 3,69. The all items have mean score between 3,38 to 3,83. Highest score in item number 2 and 4, the readability of text or writing and the appropriate of image color. While the lowest score in item number 6, the attractiveness of the cover.

From the results of student assessment of trials in large group at table 21 to 24, it can be seen the mean score for a large group. In Table 25, show that the mean score for trial in large group is 3.75 which is included in good category. Because in chapter three already mentioned that the product is feasible if the minimum results of the assessment is enough category (C), so based on the this assessment the pocketbook is feasible for use as a medium of learning accounting in high school.

Table 25. Mean Score of Trial in Large Group

No	Indicator	Mean Score	Criteria
1.	Content	3,80	Good
2.	Language and image	3,80	Good
3.	Presentation	3,72	Good
4.	Graphical	3,69	Good
	Mean Score	3,75	Good

Source: Primary Data

4. Motivation Data

Motivation is one of the variables in this pocketbook research. By using this pocketbook, it is expected to motivate students to learn accounting. Student assessment data on motivation aspect before the use of pocketbook can be seen in table 26, and student assessment data on motivation aspect after the use of pocketbook in the learning process can be seen in table 27.

Table 26. Students Respons Data of Motivation Before Use the Pocketbook

No Item	Indicator of Motivation	Total Score
1	Saya rajin belajar karena saya ingin nilai ulangan saya baik	67
2	Saya rajin belajar karena saya tidak ingin nilai ulangan saya berada dibawah nilai teman-teman sekelas	69
3	Saya membaca artikel-artikel yang berkaitan dengan bidang akuntansi untuk menambah wawasan	50
4	Saya berdiskusi dengan teman tentang pelajaran yang ada hubungannya dengan pelajaran akuntansi	52
5	Saya berusaha giat belajar karena saya tahu manfaat dari kegiatan belajar untuk masa depan saya	64
6	Saya berusaha giat belajar agar nanti setelah lulus mudah mencari pekerjaan	72
7	Apabila nilai ulangan saya bagus, saya mendapat hadiah	38
8	Saat saya menjawab pertanyaan dengan benar, guru memberikan pujian	50
9	Saya tidak bosan pada waktu guru menyampaikan materi dikelas	50
10	Saya lebih mudah paham saat guru menjelaskan pelajaran dikelas	57
11	Saya merasa terganggu apabila saat proses belajar ada teman yang membuat kegaduhan dikelas	63
12	Saya lebih antusias belajar apabila menggunakan media yang bervariasi	79
	Total Score	711

Source: Primary Data

Accounting learning motivation score before use the pocketbook

$$= \frac{\text{Score of Accounting Learning Motivation}}{\text{Maximum Score}} \times 100\%$$

Accounting learning motivation score before use the pocketbook

$$= \frac{711}{4 \times 12 \times 24} \times 100\%$$

Accounting learning motivation score before use the pocketbook = 61,72%

Table 27. Students Respons Data of Motivation After Use the Pocketbook

No Item	Indicator of Motivation	Total Score
1	Saya rajin belajar karena saya ingin nilai ulangan saya baik	70
2	Saya rajin belajar karena saya tidak ingin nilai ulangan saya berada dibawah nilai teman-teman sekelas	70
3	Saya membaca artikel-artikel yang berkaitan dengan bidang akuntansi untuk menambah wawasan	52
4	Saya berdiskusi dengan teman tentang pelajaran yang ada hubungannya dengan pelajaran akuntansi	58
5	Saya berusaha giat belajar karena saya tahu manfaat dari kegiatan belajar untuk masa depan saya	69
6	Saya berusaha giat belajar agar nanti setelah lulus mudah mencari pekerjaan	74
7	Apabila nilai ulangan saya bagus, saya mendapat hadiah	42
8	Saat saya menjawab pertanyaan dengan benar, guru memberikan pujian	52
9	Saya tidak bosan pada waktu guru menyampaikan materi dikelas dengan menggunakan buku saku	70
10	Saya lebih mudah paham saat guru menjelaskan pelajaran dikelas dengan menggunakan buku saku	69
11	Saya merasa terganggu apabila saat proses belajar ada teman yang membuat kegaduhan dikelas	67
12	Saya lebih antusias belajar apabila menggunakan media yang bervariasi seperti buku saku	83
	Total Score	776

Source: Primary Data

Accounting learning motivation score after use the pocketbook

$$= \frac{\text{Score of Accounting Learning Motivation}}{\text{Maximum Score}} \times 100\%$$

Accounting learning motivation score after use the pocketbook

$$= \frac{776}{4 \times 12 \times 24} \times 100\%$$

Accounting learning motivation score after use the pocketbook = 67,36%

To determine the tendency variable of learning motivation, first calculating the ideal mean (Mi) and the ideal standard deviation (SDI). Learning motivation was measured by 12 questions with a scale of 1 to 4. The highest ideal score (ST)

is 48, the lowest ideal score (SR) is 12. To determine the ideal mean (Mi) and the ideal standard deviation (SDI) can be used this below formula:

$$\begin{aligned} \text{Mi} &= 1/2 (\text{ST} + \text{SR}) \\ &= 1/2 (48 + 12) \\ &= 30 \end{aligned}$$

$$\begin{aligned} \text{SDi} &= 1/6 (\text{ST} - \text{SR}) \\ &= 1/6 (48 - 12) \\ &= 6 \end{aligned}$$

Based on the above reference norms, the ideal Mean (Mi) of learning motivation is 30 and ideal standard deviation (SDI) is 6. Based on these calculations, it can be categorized into 3 classes contained in the table of the tendency distribution as follows:

Tabel 28. The Tendency Frequency Distribution of Early Learning Motivation

No	Category	Interval	Frequency	Frequency (%)	Cumulative Frequency	Cumulative Frequency (%)
1	Low	<24	1	4,17	1	4,17
2	Medium	24≤36	23	95,83	24	100
3	High	>37	0	0,00	24	100
Total			24	100		

Source: Primary Data

Based on the table 28, the frequency of early learning motivation in high category is 0 student (0%), the frequency of early learning motivation in medium category is 23 students (95.83%) and the frequency of early learning motivation in low category is 83 students (4.17 %).Based on data tendency frequency distribution of early learning motivation can be described as follows:

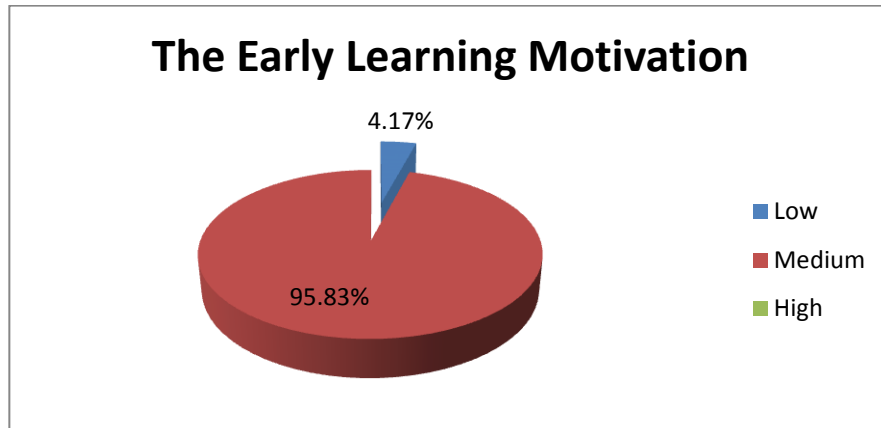


Figure 2. The Tendency Frequency Distribution of Early Learning Motivation

While the data of final learning motivation after use the pocketbook can be seen in the table below:

Table 29. The Tendency Frequency Distribution of Final Learning Motivation

No	Category	Interval	Frequency	Frequency (%)	Cumulative Frequency	Cumulative Frequency (%)
1	Low	<24	0	0,00	0	0,00
2	Medium	$24 \leq 36$	21	87,50	21	87,50
3	High	>37	3	12,50	24	100
Total			24	100		

Source: Primary Data

Based on the table 29, the frequency of final learning motivation in high category is 3 students (12,50%), the frequency of early learning motivation in medium category is 21 students (87,50%) and the frequency of early learning motivation in low category is 0 student (0,00 %). Based on data tendency frequency distribution of final learning motivation can be described as follows:

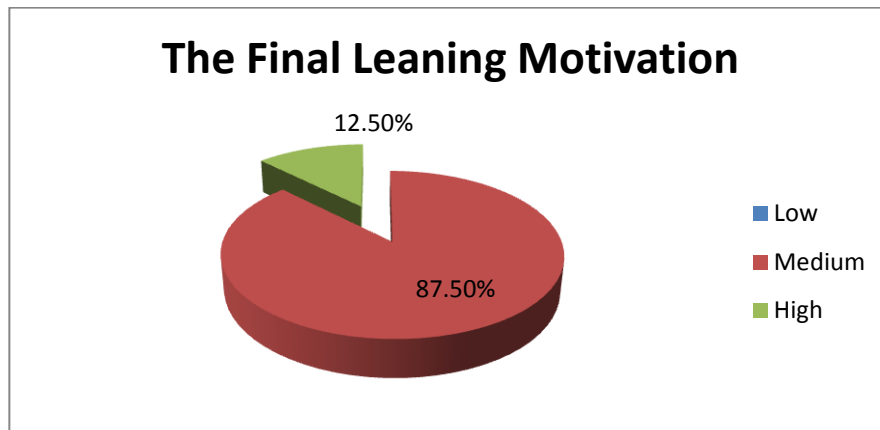


Figure 3. The Tendency Frequency Distribution of Final Learning Motivation

Based on the that data it can be seen that the use of a pocketbook as a medium of learning accounting could be beneficial to improve students' accounting learning motivation with score increase of 5.64% from 61.72% to 67.36% and the tendency frequency of learning motivation also increased from 23 students with medium motivation and 1 student with low motivation to 3 students with high motivation and 21 students with medium motivation.

D. Data Analysis

1. Subject Matter Expert

a. Content Aspect

Based on the result in table 7, the assessment by subject matter expert about the quality of material pocketbook in terms of the feasibility of the content aspect is known that the total mean score is 4.40. This score based on data conversion of quantitative data into qualitative data in 5 scale (Table 5) classified the pocketbook criteria is included in excellent category or A grade. In detail, from Table 7, the indicator on the content aspect, 6 indicators (60%) got score of 5

(excellent). They are (1) the material is in accordance with the standard competences and basic competences, (2) The material is presented using appropriate and correct concepts, (3) the material is presented using appropriate examples, (4) the material is presented using accurate facts, (5) The material is contextually, and (6) the material is easy to understand. Four indicators (40%) got score of 4 (good). They are (1) the material has the mindset that linking and intact, (2) the material is related to the characteristics of critical thinking, (3) the material is related to the characteristics of creative thinking, and (4) the material is related to the characteristics of Innovative thinking. Visually, the assessment by subject matter expert on content aspect shown in Figure 4.

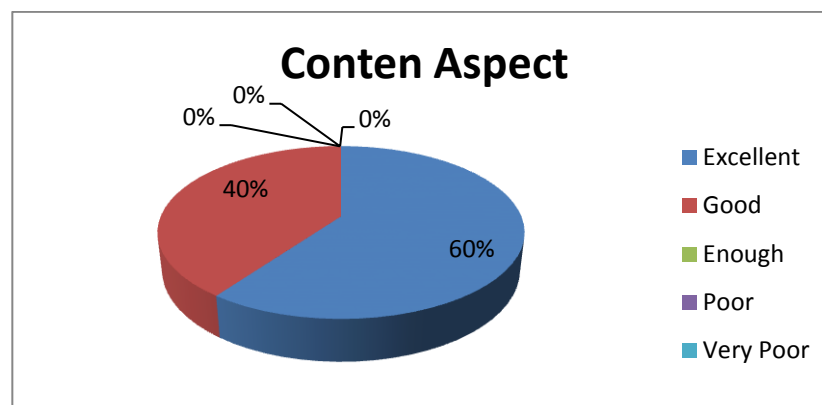


Figure 4. Score of Content Aspect by Subject Matter Expert

b. Presentation Content

Based on the result in table 8, the assessment by subject matter expert about the quality of the feasibility of a pocketbook in presentation aspect is known that the total mean score is 4.34. This score based on data conversion of quantitative data into qualitative data in 5 scale (Table 5) classified the pocketbook criteria is included in excellent category or A grade. In detail from Table 8, the indicator on

the content aspect, 7 indicators (58,33%) got score of 5 (excellent). They are (1) the material presentation is logically, (2) the material presentation is in a systematic order, (3) the material presentation is in pocketbook familiar with student, (4) the material presentation pose fun atmosphere, (5) the presentation of summary, (6) the presentation of glossary, and (7) the presentation of references. Five indicators (41,67%) got score of 4 (good). They are (1) the material presentation equipped with image, (2) the presentation of material encourages students to conduct creative work , (3) the presentation leads to psysical activity, (4) the presentation can lead students to explore the information, and (5) the presentation of images. Visually, the assessment by subject matter expert on content aspect shown in Figure 5.

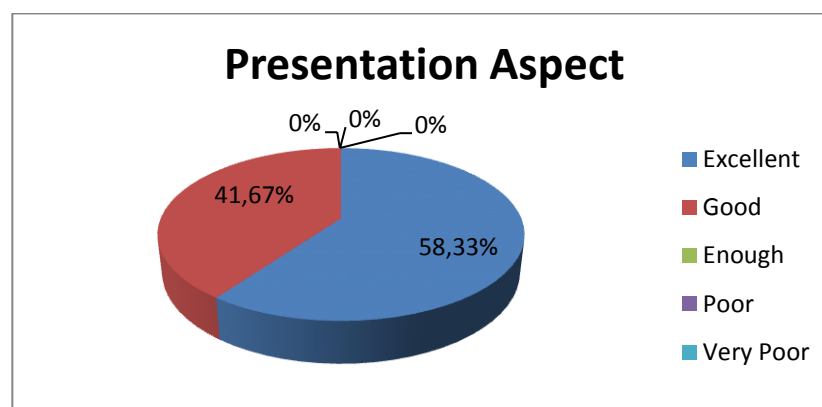


Figure 5. Score of Presentation Aspect by Subject Matter Expert

For overall the mean score by subject matter experts assessment based on Table 9 about the subject matter experts assessment of the feasibility of pocketbook review by content aspect and presentation aspect, it is known that the total mean score by subject matter experts is 4,37 . This score based on data conversion of quantitative data into qualitative data in 5 scale (Table 5) classified

the pocketbook criteria is included in excellent category or A grade. In detail, from table 9 the content aspect gets an mean score of 4.40 and the presentation aspect get an mean score of 4.34. Visually, the assessment by subject matter expert on content aspect shown in Figure 6.

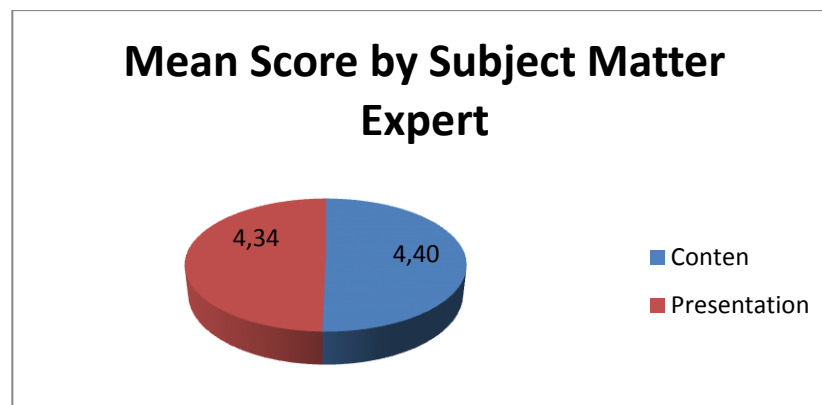


Figure 6. The Mean Score by Subject Matter Expert

2. Media Expert

a. Language and Image Aspect

Based on the result in table 11, the assessment by media experts about the quality of the feasibility of a pocketbook in language and image aspect is known that the total mean score is 3,86. This score based on data conversion of quantitative data into qualitative data in 5 scale (Table 5) classified the criteria of the pocketbook is included in good category or B grade. In detail from Table 11, the indicator on the language and image aspect, 2 indicators (28,57%) got score of 5 (excellent). They are (1) the material is use the correct sentence, and (2) the suitability images and text that is used. 3 indicators (42,86%) got score of 4 (good). They are (1) the material is use the term, symbol, scientific name / foreign language consistently, (2) Using a clear picture media, and (3) Using the full

image information, and 2 indicators (28,57%) got score of 3 (enough). They are (1) the material presented using the correct spelling, and (2) the material presented using terms correctly. Visually, the assessment by media experts on presentation aspect shown in Figure 7.

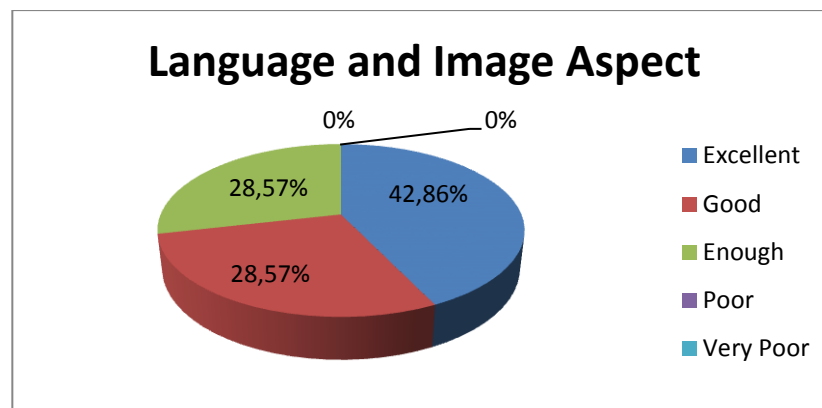


Figure 7. Score of Language and Image Aspect by Media Expert

b. Graphical Aspect

Based on the result in table 12, the assessment by media expert about the quality of the feasibility of a pocketbook in graphical aspect is known that the total mean score is 4,17. This score based on data conversion of quantitative data into qualitative data in 5 scale (Table 5) classified the criteria of the pocketbook is included in good category or B grade. In detail from Table 12, the indicator on the graphical aspect, 3 indicators (50%) got score of 5 (excellent), they are (1) Readability of text or writing, and (2) the appropriate of image color, and (3) the appropriate of image form. 3 indicators (50%) got score of 4 (good), they are (1) the language and image used proportionally (2) the appropriate of image size, and (3) attractiveness of the cover. Visually, the assessment by subject matter expert on content aspect shown in Figure 8.

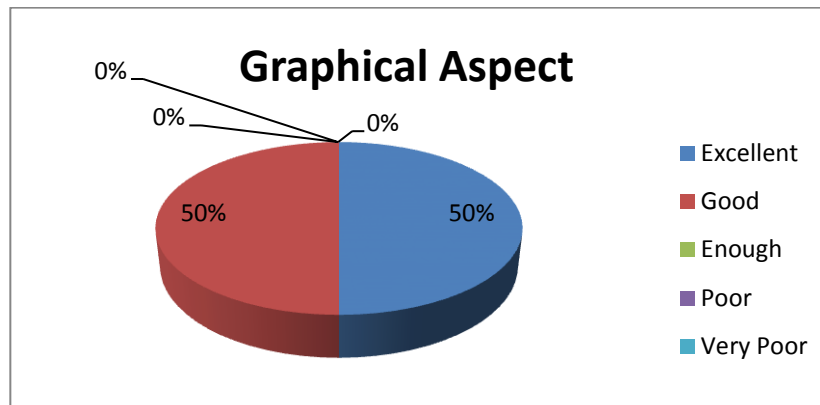


Figure 8. Score of Graphical Aspect by Media Expert

For overall the mean score by media experts assessment based on Table 13 about the media experts assessment of the feasibility of pocketbook review by language and image aspect and graphical aspect, it is known that the total mean score by media experts is 4,02. This score based on data conversion of quantitative data into qualitative data in 5 scale (Table 5) classified the criteria of the pocketbook is included in good category or B grade. In detail, from table 13 the language and image aspect gets an mean score of 3,86 and the graphical aspect get an mean score of 4,17. Visually, the assessment by subject matter expert on content aspect shown in Figure 9.

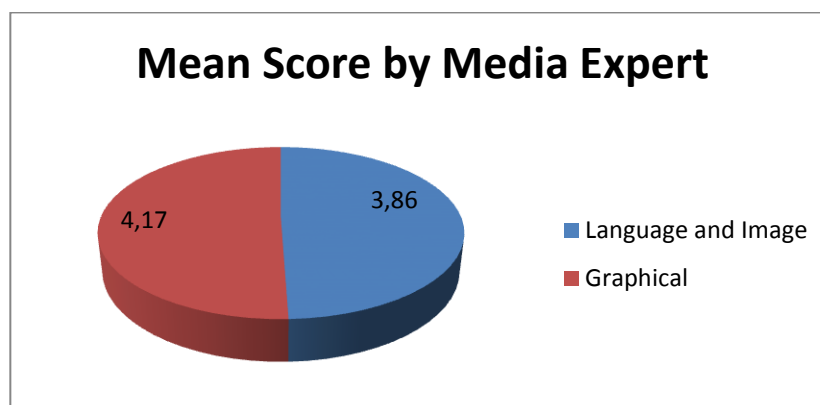


Figure 9. The Mean Score by Media Expert

Overall, based on the assessment by subject matter experts and media experts in content aspect, language and image aspect, presentation aspect, and graphical aspect that obtained an mean score of 4.19 with included in good catagory. The data can be seen in table 30, while the visual data can be seen in Figure 10.

Table 30. Score Validation by Subject Matter Experts and Media Experts

Aspect	Mean Score	Criteria
Content	4,40	Excellen
Language and Image	4,34	Excellen
Presentation	3,86	Good
Graphical	4,17	Good
Mean Score	4,19	Good

Source: Primary Data

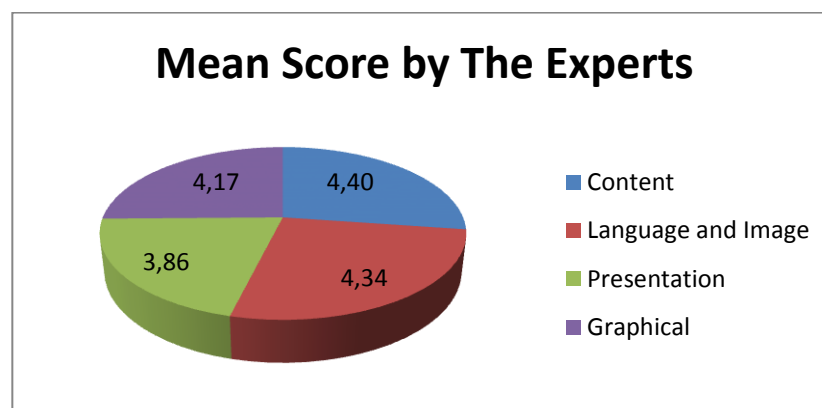


Figure 10. Mean Score by The Experts

The above data shows that from the aspect of content, language and image, presentation, and graphical the early accounting pocketbook is feasible to develop in high school. This is reinforced with comments by subject matter experts and media experts, is that this booklet is suitable for use as a accounting learning medium in high school but should be corrected for the size of the pocketbook so it is easier to read. Similarly, the conclusions given by subject matter experts and media experts, the pocketbook is feasible to developed according with the revision

suggestions. The result of the experts assessment is used as a basis for first revision before the trial in small group.

3. Trial in Small Group

Trial in small group is used to try out a pocketbook from first revision based, and identify issues that may be left on pocketbook. Based on the data in table 20, the total mean score of trial in small group is 3.77 which is included in good category. To determine the feasibility of each aspect can be explained in this below.

a. Content Aspect

In table 16, it is known that the mean score of content aspect is 3.88, which means the indicators have good quality. There are two indicators that obtain an enough mean score. They are the material presented is easy to understand and the material related to the characteristics of critical thinking. While other indicators get very good and good score. This means that in content aspect students can take advantage of pocketbook in good way. Each indicator can function well and can have a positive impact to students. In table 31 shows the percentage of student assessment for each category, while the visual data can be seen in figure 11.

Table 31. Frequency Distribution of Content Aspect In Trial Small Group

Criteria	Frequency	%
Excellent	13	21,67%
Good	28	46,67%
Enough	18	30%
Poor	1	1,67%
Very Poor	0	0%
Total	60	100%

Source: Primary Data

The data shows that 21.67% of students assessment is included in excellent category, 46.67% of students assessment is included in good category, 30% of students assessment is included in enough category and only 1.67% of students assessment is included in poor category

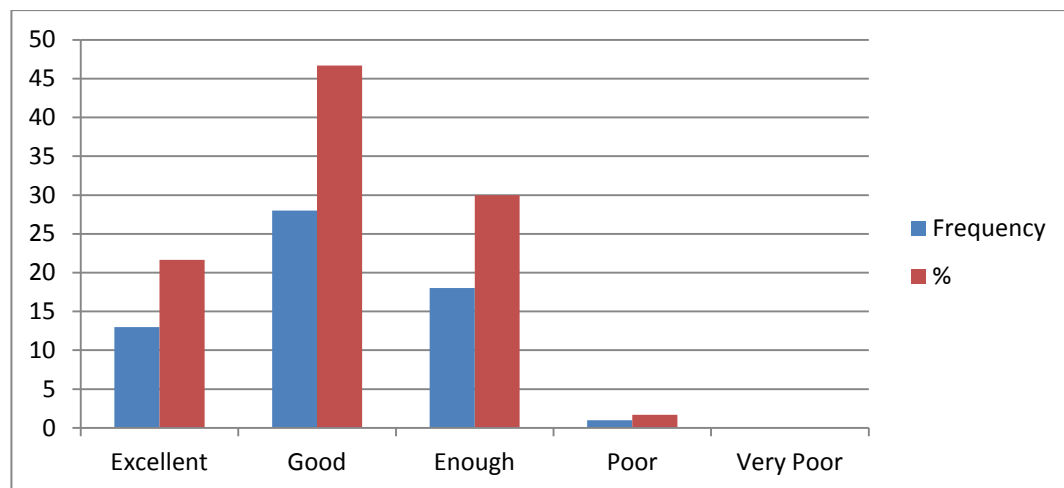


Figure 11. Frequency Distribution of Content Aspect In Trial Small Group

b. Language and Image Aspect

In Table 17, it is known that the mean score of language and image aspect is 3.69, which means the indicators have good quality. There is one indicator that obtain an enough mean score, it is the material presented using the correct spelling. While other indicators get good score. This means that in language and image aspect students can take advantage of pocketbook in good way. Each indicator can function well and can have a positive impact to students. In table 32 shows the percentage of student assessment for each category, while the visual data can be seen in figure 12.

Table 32. Frequency Distribution of Language and Image Aspect in Trial Small Group

Criteria	Frequency	%
Excellent	3	7,14%
Good	24	57,14%
Enough	14	33,33%
Poor	1	2,38%
Very Poor	0	0%
Total	42	100%

Source: Primary Data

The data shows that 7,14% of students assessment is included in excellent category, 57,14% of students assessment is included in good category, 33,33% of students assessment is included in enough category and only 2,38% of students assessment is included in poor category

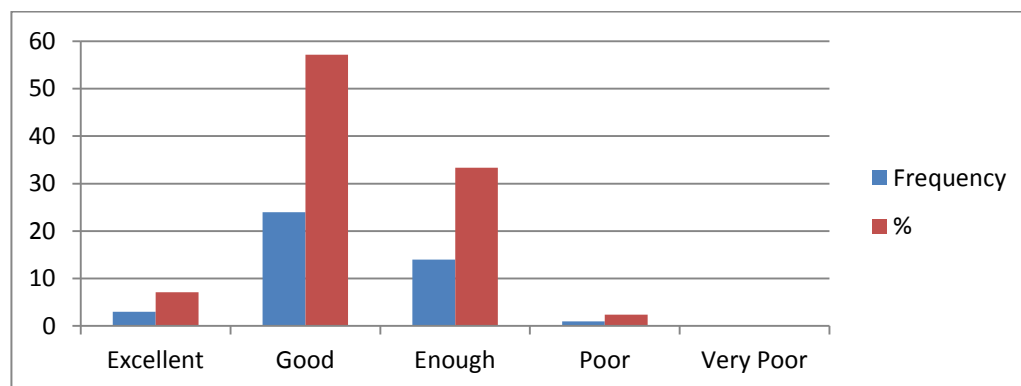


Figure 12. Frequency Distribution of Language and Image Aspect In Trial Small Group

c. Presentation Aspect

In Table 18, it is known that the mean score of presentation aspect is 3.71, which means the indicators have good quality. There are two indicators that obtain an enough mean score. They are the material presentation pose fun atmosphere and the presentation of material encourages students to conduct

creative work . While other indicators get good score. This means that in presentation aspect students can take advantage of pocketbook in good way. Each indicator can function well and can have a positive impact to students. In table 33 shows the percentage of student assessment for each category, while the visual data can be seen in figure 13.

Table 33. Frequency Distribution of Presentation Aspect in Trial Small Group

Criteria	Frequency	%
Excellen	11	15,27%
Good	37	51,38%
Enough	16	22,22%
Poor	8	11,11%
Very Poor	0	0%
Total	72	100%

Source: Primary Data

The data shows that 15,27% of students assessment is included in excellent category, 51,38% of students assessment is included in good category, 22,22% of students assessment is included in enough category and only 11,11% of students assessment is included in poor category

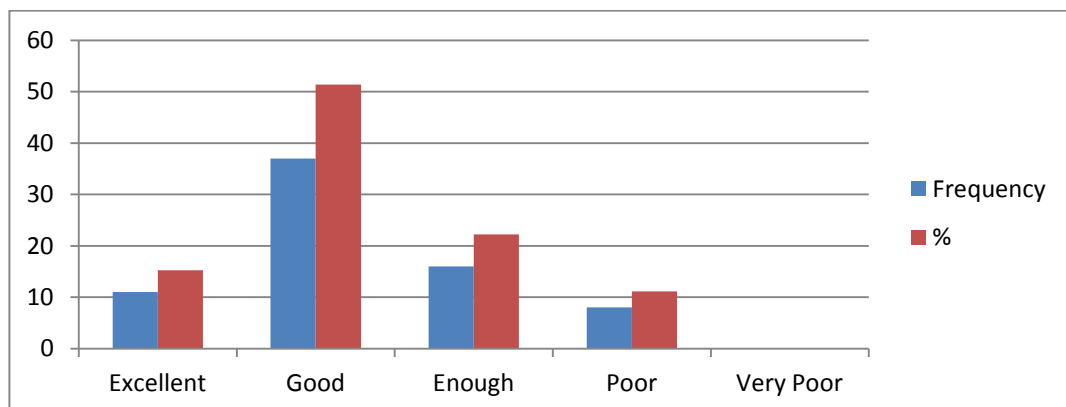


Figure 13. Frequency Distribution of Presentation Aspect In Trial Small Group

d. Graphical Aspect

In Table 19, it is known that the mean score of graphical aspect is 3.78, which means the indicators have good quality. There is one indicator that obtain an enough mean score It is language and image used proportionally. While other indicators get good score. This means that in presentation aspect students can take advantage of pocketbook in good way. Each indicator can function well and can have a positive impact to students. In table 34 shows the percentage of student assessment for each category, while the visual data can be seen in figure 14.

Table 34. Frequency Distribution of Graphical Aspect in Trial Small Group

Criteria	Frequency	%
Excellent	9	25%
Good	15	41,67%
Enough	7	19,44%
Poor	5	13,89%
Very Poor	0	0%
Total	36	100%

Source: Primary Data

The data shows that 25% of students assessment is included in excellent category, 41,67% of students assessment is included in good category, 19,44% of students assessment is included in enough category and only 13,89% of students assessment is included in poor category.

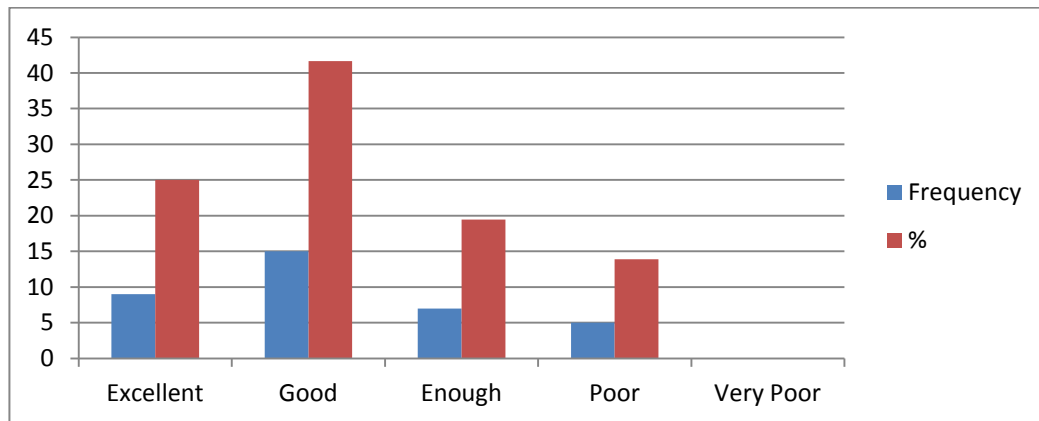


Figure 14. Frequency Distribution of Graphical Aspect In Trial Small Group

From the data analysis in above shows that students stated that the products has been developed viewed from content aspect, language and image aspect, presentation aspect and graphical aspect included in good catagory. To more detail the data can be seen in Table 35 and visually in Figure 15.

Table 35. The Pocketbook Quality by Trial in Small Group

Aspect	Total Item	Mean Score	Criteria
Content	10	3,88	Good
Language and image	7	3,69	Good
Presentation	12	3,71	Good
Graphical	6	3,78	Good
Total		15,06	Good
Mean Score		3,77	

Source: Primary Data

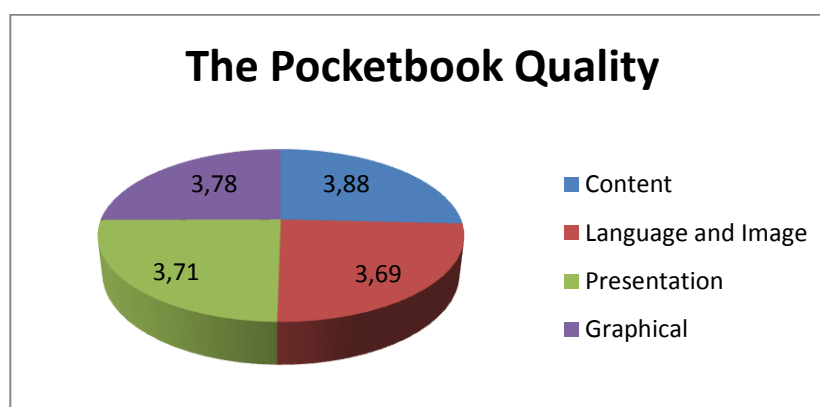


Figure 15. The Pocketbook Quality by Trial in Small Group

In trial small group the pocketbook included in the good category and students only give positive comments regarding the use of pocketbook in accounting learning, so after this trial in small group the researchers did not do a second revision because students think the pocketbook is feasibility to use as a medium of learning accounting.

4. Trial in Large Group

Trial in large group conducted after the trial in small group to determine the feasibility of media and the benefits to improve students' accounting learning motivation. Based the data in table 25, the total mean score of trial in large group is 3.75 which is included in good catagory. To determine the feasibility of each aspect can be explained in this below.

a. Content Aspect

In Table 21, it is known that the mean score of content aspect is 3.80, which means the indicators have good quality. All indicators get a good mean score. This means that in content aspect students can take advantage of pocketbook in good way. Each indicator can function well and can have a positive impact to students. Table 36 shows the percentage of student assessment for each category, while the visual data can be seen in figure 16.

Table 36. Frequency Distribution of Content Aspect in Trial Large Group

Criteria	Frequency	%
Excellen	0	0%
Good	60	100%
Enough	0	0%
Poor	0	0%
Very Poor	0	0%
Total	240	100%

Source: Primary Data

The data shows that 100% of students assessment is included in good category.

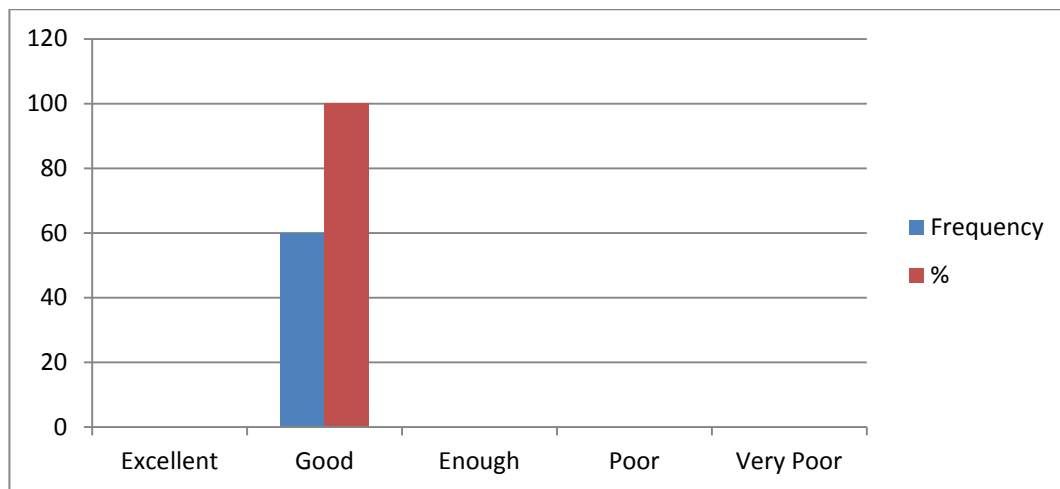


Figure 16. Frequency Distribution of Content Aspect in Trial Large Group

b. Language and Image Aspect

In Table 22, it is known that the mean score of language and image aspect is 3.80, which means the indicators have good quality. All indicators get a good mean score. This means that in language and image aspect students can take advantage of pocketbook in good way. Each indicator can function well and can have a positive impact to students. Table 37 shows the percentage of student assessment for each category, while the visual data can be seen in figure 17.

Table 37. Frequency Distribution of Language and Image Aspect in Trial Large Group

Criteria	Frequency	%
Excellen	0	0%
Good	168	100%
Enough	0	0%
Poor	0	0%
Very Poor	0	0%
Total	168	100%

Source: Primary Data

The data shows that 100% of students assessment is included in good category

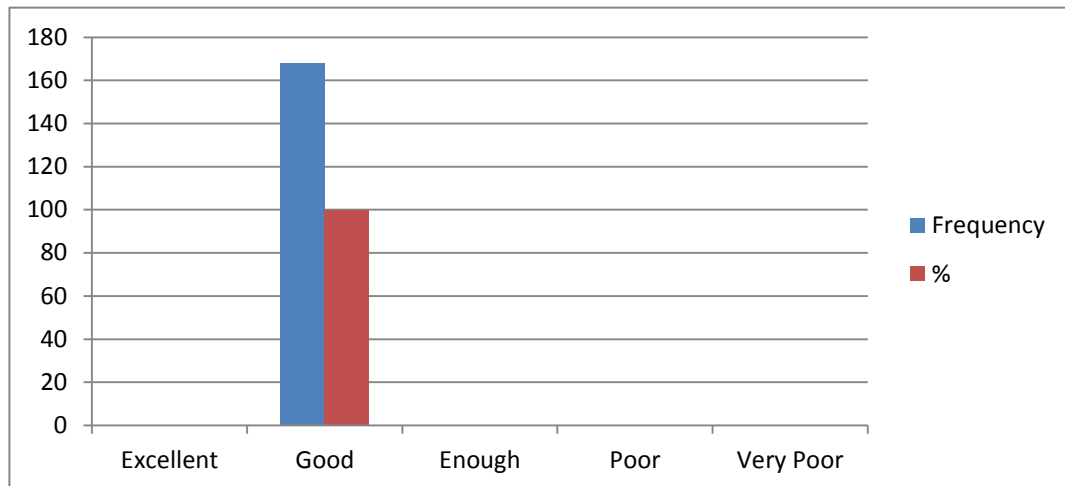


Figure 17. Frequency Distribution of Language and Image Aspect in Trial Large Group

c. Presentation Aspect

In Table 23, it is known that the mean score of presentation aspect is 3.72, which means the indicators have good quality. All indicators get a good mean score. This means that in presentation aspect students can take advantage of pocketbook in good way. Each indicator can function well and can have a positive impact to students. Table 38 shows the percentage of student assessment for each category, while the visual data can be seen in figure 18.

Table 38. Frequency Distribution of Presentation Aspect in Trial Large Group

Criteria	Frequency	%
Excellen	0	0%
Good	288	100%
Enough	0	0%
Poor	0	0%
Very Poor	0	0%
Total	288	100%

Source: Primary Data

The data shows that 100% of students assessment is included in good category

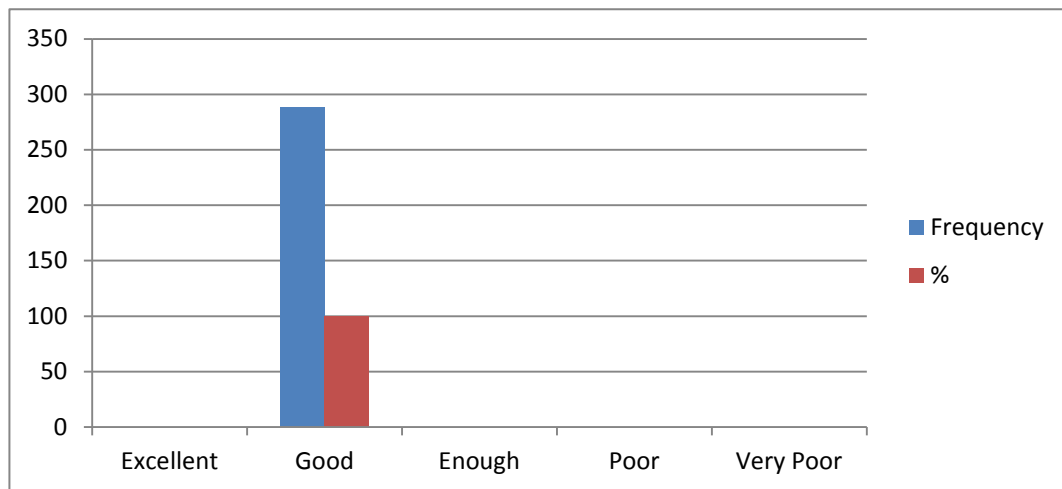


Figure 18. Frequency Distribution of Presentation Aspect in Trial Large Group

d. Graphical Aspect

In Table 24, it is known that the mean score of graphical aspect is 3.69, which means the indicators have good quality. All indicators get a good mean score. This means that in graphical aspect students can take advantage of pocketbook in good way. Each indicator can function well and can have a positive impact to students. Table 39 shows the percentage of student assessment for each category, while the visual data can be seen in figure 19.

Table 39. Frequency Distribution of Graphical Aspect in Trial Large Group

Criteria	Frequency	%
Excellen	0	0%
Good	144	100%
Enough	0	0%
Poor	0	0%
Very Poor	0	0%
Total	144	100%

Source: Primary Data

The data shows that 100% of students assessment is included in good category.

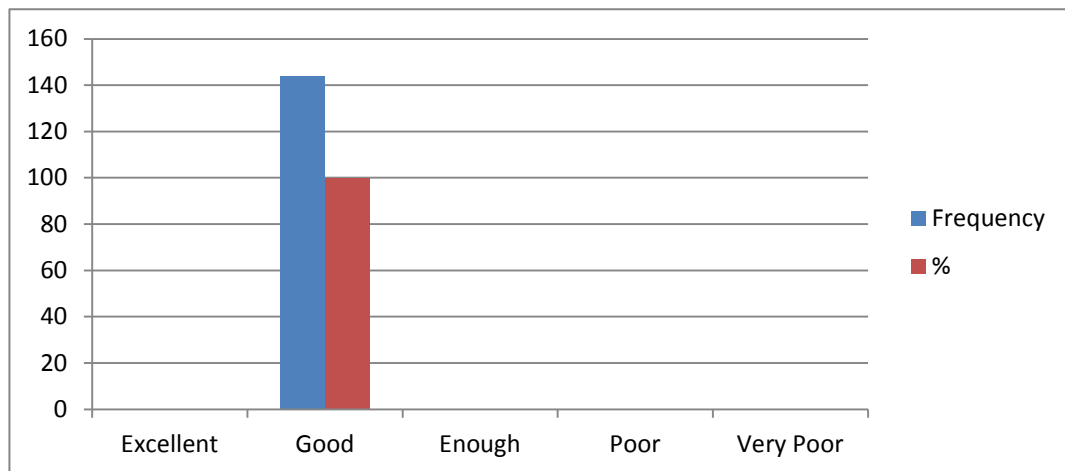


Figure 19. Frequency Distribution of Graphical Aspect in Trial Large Group

From the data analysis in above shows that students stated that the products has been developed viewed from content aspect, language and image aspect, presentation aspect and graphical aspect included in good catagory. More detail the data can be seen in Table 40 and visually in Figure 20.

Table 40. The Pocketbook Quality by Trial in Large Group

Aspect	Total Item	Mean Score	Criteria
Content	10	3,80	Good
Language and image	7	3,80	Good
Presentation	12	3,72	Good
Graphical	6	3,67	Good
Total		14,99	Good
Mean Score		3,75	

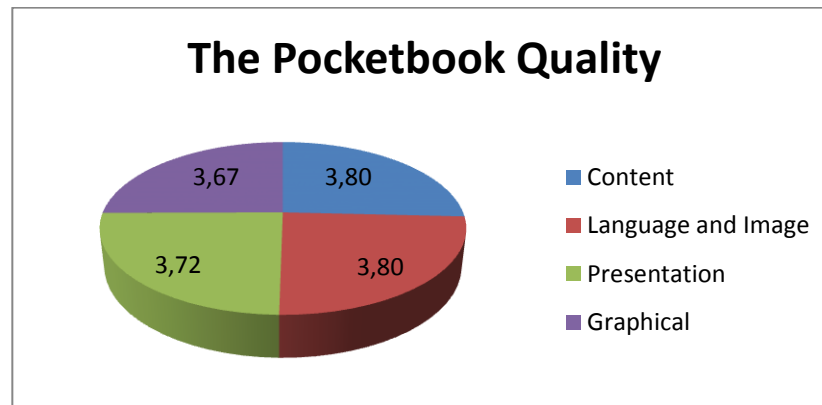


Figure 20. The Pocketbook Quality by Trial in Large Group

Based on the data in table 40, the total mean score of the student assessment in trial large group get 3.75. This score based on data conversion of quantitative data into qualitative data in 5 scale (Table 5) classified the criteria of the pocketbook is included in good category or B grade. Accordance with the feasibility criteria for the quality of products that have been presented in chapter three that every aspect that has been assessed in product is considered feasible if the minimum student assess is "C" or "Average". From these explanation, this accounting pocketbook viewed from the aspects of the material and appearance is feasible to use as the media of learning for the students class XI social program in SMA Negeri 5.

5. Analysis of Motivation

To know if the use of accounting pocketbook can improve students' accounting learning motivation, then, in trial large group is also conducted research about accounting learning motivation. The distributed questionnaire of early motivation is done before the accounting pocketbook has been used, and to know the increasing motivation by distributing questionnaires after the pocketbook used in accounting learning. The score data motivation before and

after presented in table 26 and table 27. From the calculations it appears that the mean score before using pocketbook was 61.72% and mean score after used pocketbook was 67.36%. After the calculates increasing the mean score of students' motivation was 5.64%.

From the variables tendency of learning motivation is also an increase, before using a pocketbook, there was 1 student (4.17%) with low motivation and 23 students (95.83%) with medium motivation. Meanwhile, after students learn using pocketbook, the learning motivation is an increase become 3 students (12.50%) with high motivation and 21 students (87.50%) with medium motivation. Therefore, based on that data and explanations, it is known that the media pocketbook is feasible to use as a medium of learning and it can be used as a tool to improve students' accounting learning motivation in SMAN 5 Yogyakarta.

E. Product Revision

To produce a valid and effectively pocketbook then the result assessment from subject matter experts and media experts has been followed up with revision the pocketbook. The following describes the revisions that have been done.

1. Revision Suggested by Subject Matter Experts

The following revisions based on suggestions by subject matter experts.

a) Grammatical errors on page III, 1, 6, 16, 25, and 26. Here's an example of the pocketbook before and after the revision.

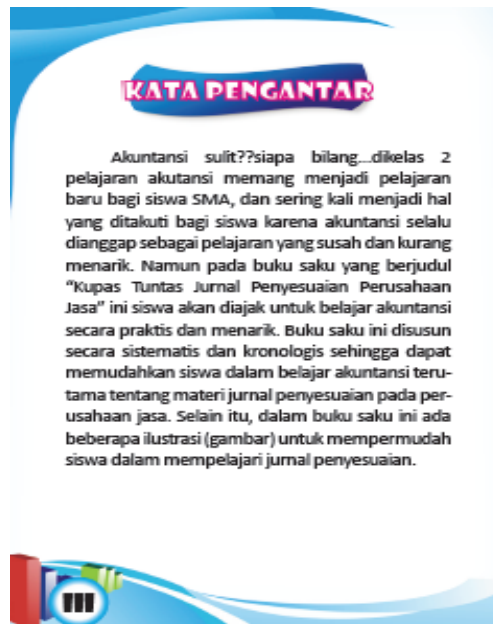


Figure 21. Page III Before Revision



Figure 22. Page III After Revision

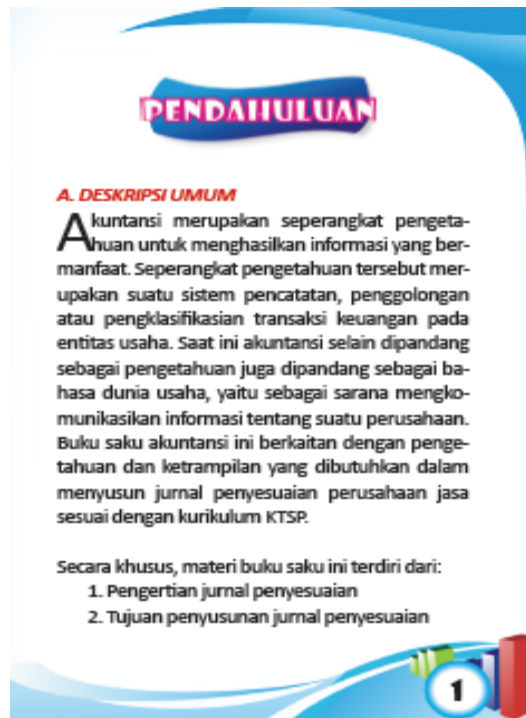


Figure 23. Page 1 Before Revision

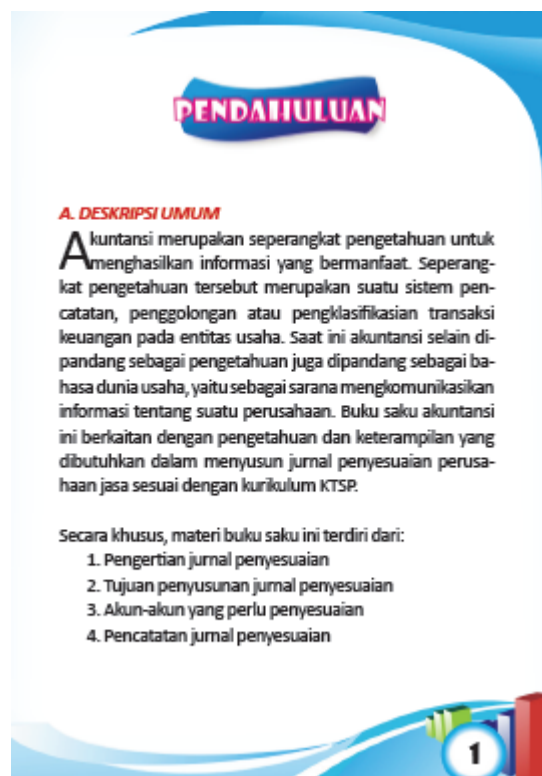


Figure 24. Page 1 After Revision

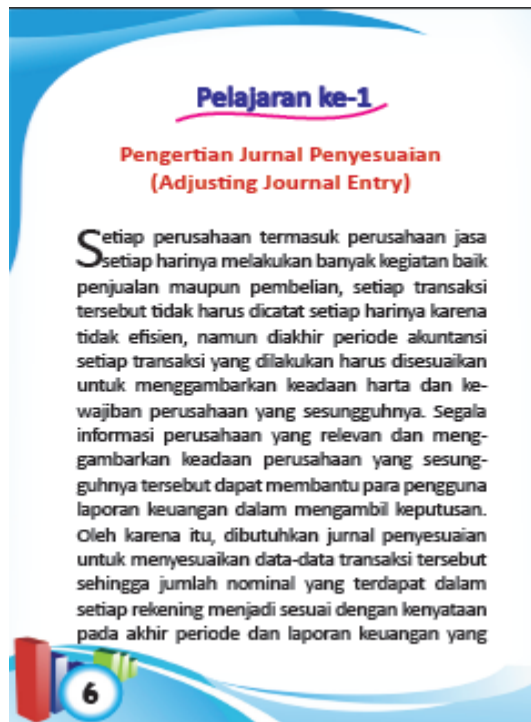


Figure 25. Page 6 Before Revision

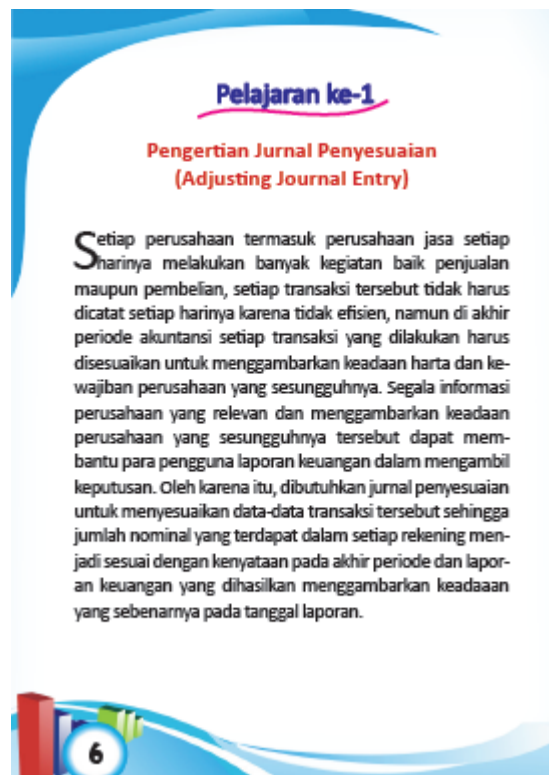


Figure 26. Page 6 After Revision

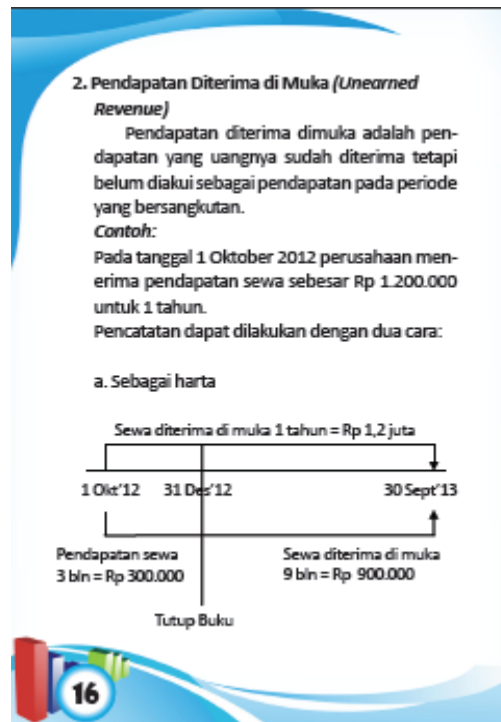


Figure 27. Page 16 Before Revision

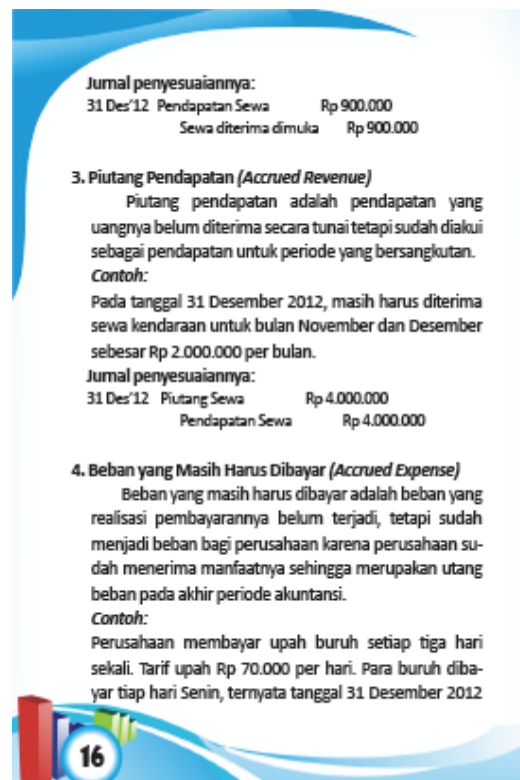


Figure 28. Page 16 After Revision

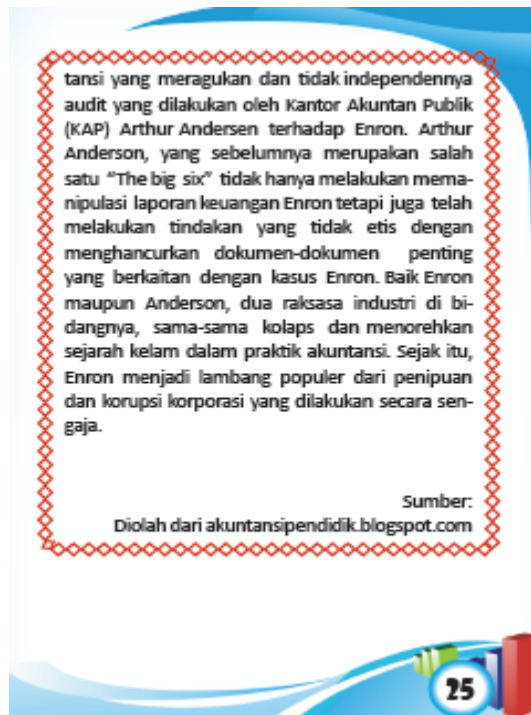


Figure 29. Page 25 Before Revision



Figure 30. Page 25 After Revision

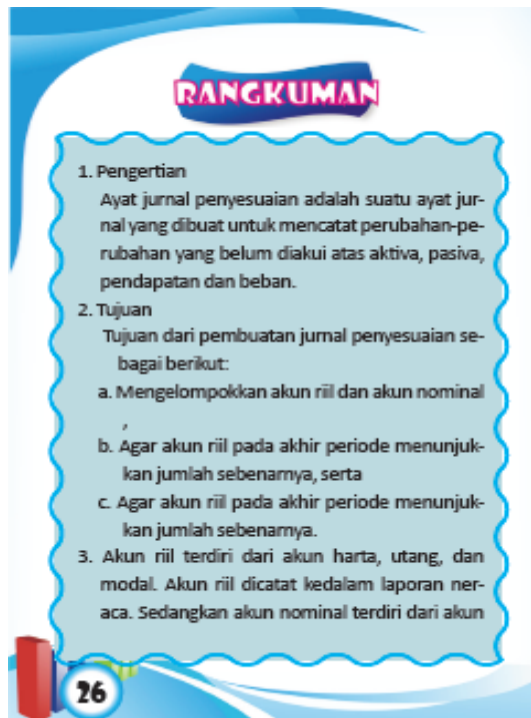


Figure 31. Page 26 Before Revision

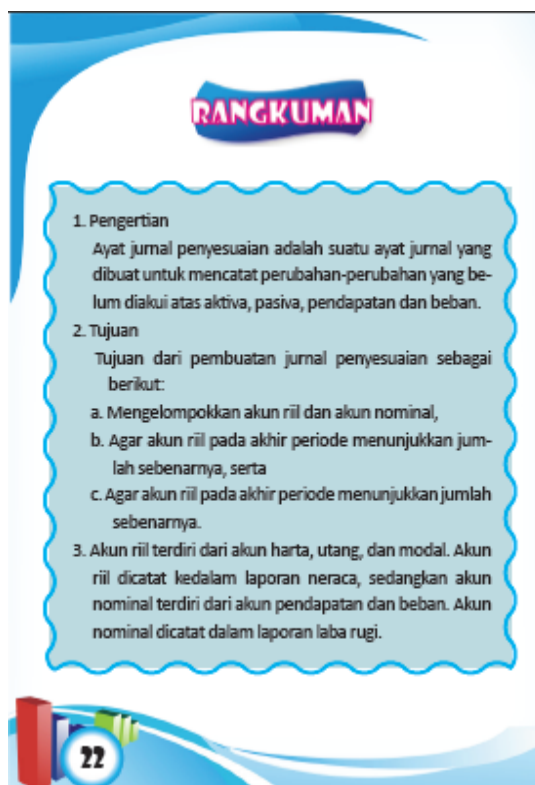


Figure 32. Page 26 After Revision

b) Revision for comic in page seven no description given to direction because the direction of reading comics is clear enough from right to left according to the existing columns, so no need to use direction.

c) Revision about the pocketbook size from 11x7, 5 cm to 12x8, 5cm

2. Revision Suggested by Media Expert

The following revisions based on suggestions by media experts.

a) Cover

On the cover, the writer name looks like the title of the pocketbook, so the media expert give advice to change the layout. Here's an example of the display before and after revision.



Figure 33. Cover Before and After Revision

b) For the order placement page II and III reversed. Here's an example of the display before and after revision.

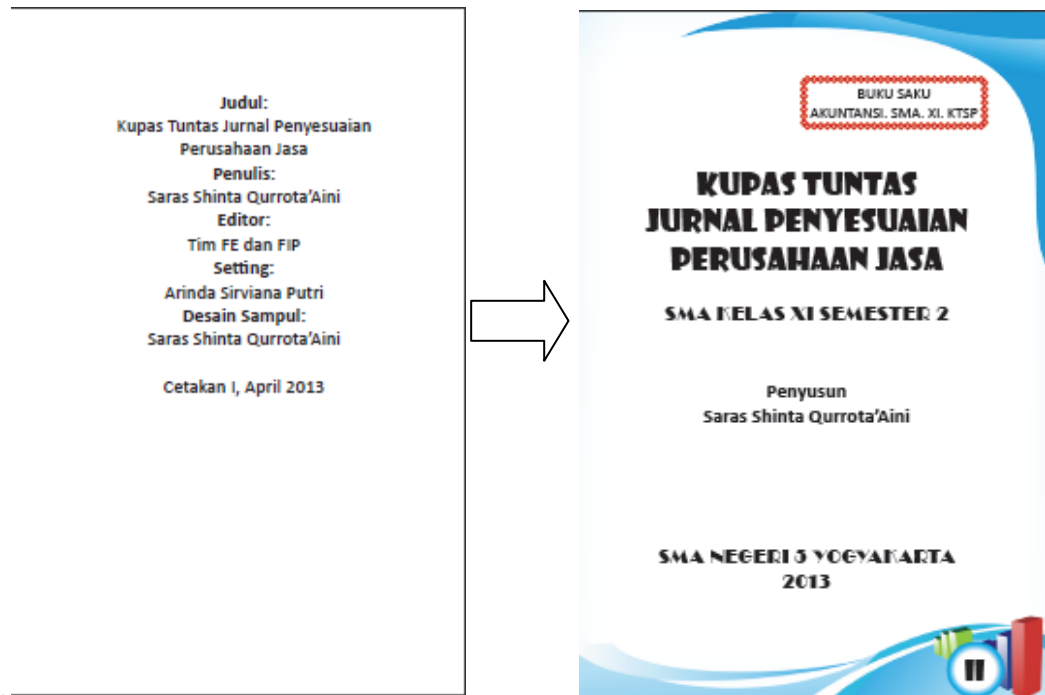


Figure 34. Page II and III Before Revision

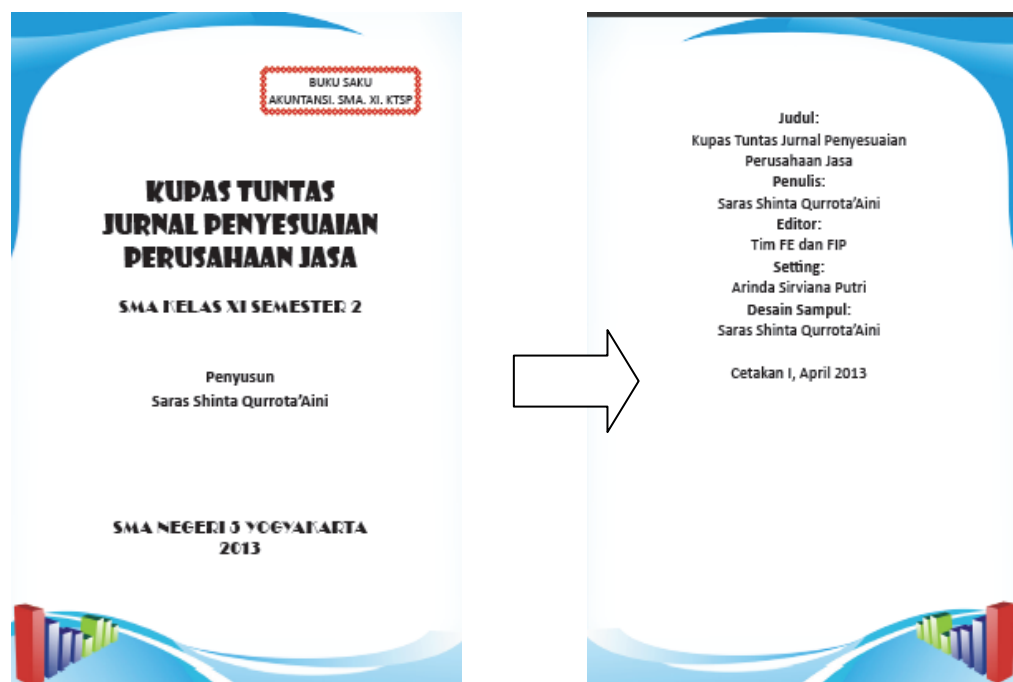


Figure 35. Page II and III After Revision

c) c) For a column on page 4 the image is too small, media experts suggest to enlarge the column to make it easier to read. Here's an example of the display before and after revision.

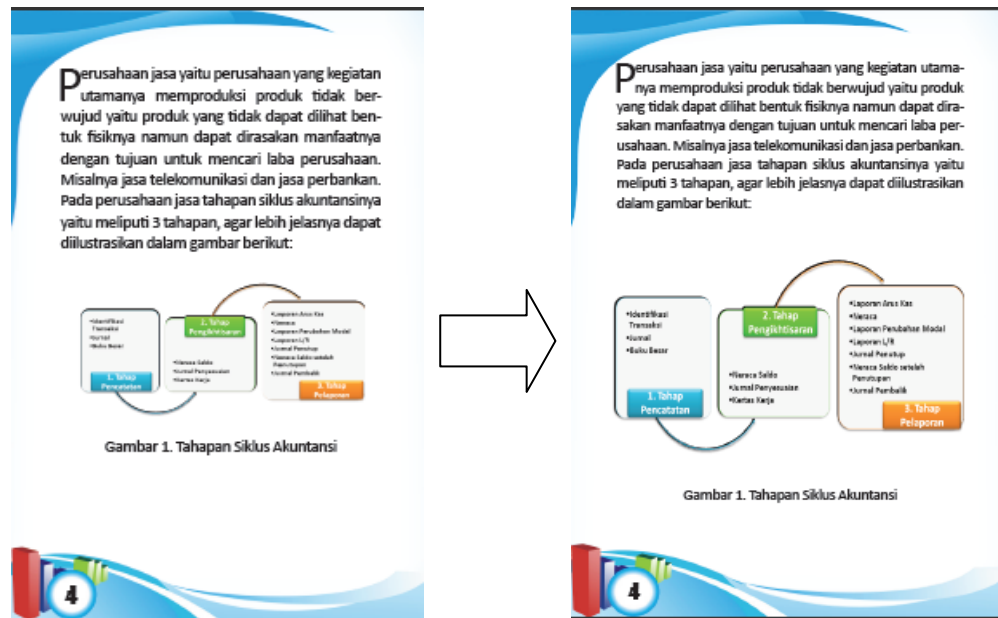


Figure 36. Page 4 Before and After Revision

d) The error writing on page 26, for writing commas in text 2a. Here's an example of the display before and after revision.



Figure 37. Page 26 Before and After Revision

d) The error in writing the terms for revenue receivable on pages 11, 18, 27, repaired with accrued revenue. Here's an example of the display before and after revision.

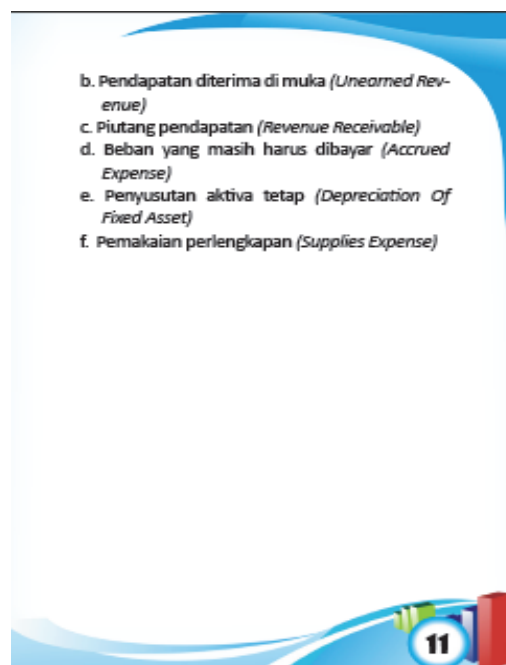


Figure 38. Page 11 Before Revision

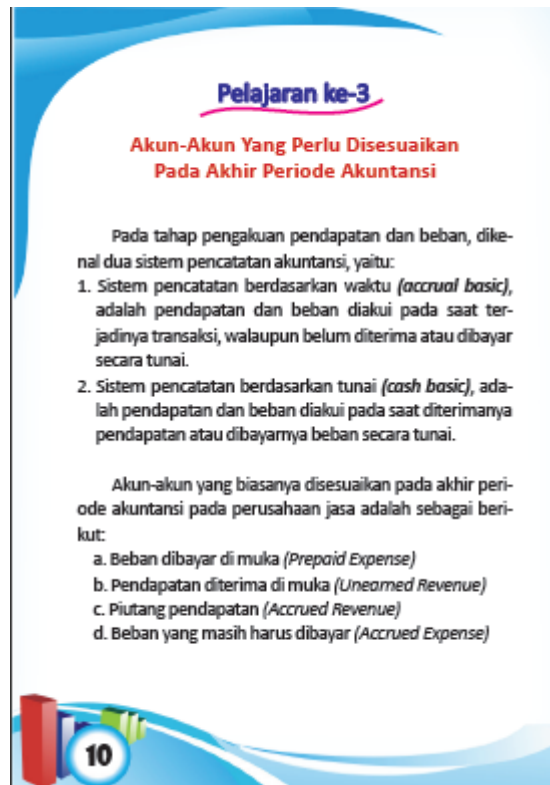


Figure 39. Page 11 After Revision

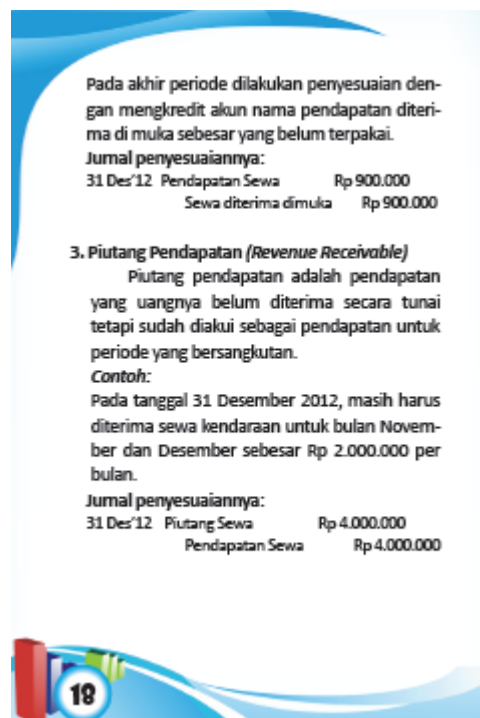


Figure 40. Page 18 Before Revision

Jurnal penyesuaiannya:

31 Des'12	Pendapatan Sewa	Rp 900.000
	Sewa diterima dimuka	Rp 900.000

3. Piutang Pendapatan (*Accrued Revenue*)

Piutang pendapatan adalah pendapatan yang uangnya belum diterima secara tunai tetapi sudah diakui sebagai pendapatan untuk periode yang bersangkutan.

Contoh:

Pada tanggal 31 Desember 2012, masih harus diterima sewa kendaraan untuk bulan November dan Desember sebesar Rp 2.000.000 per bulan.

Jurnal penyesuaiannya:

31 Des'12	Piutang Sewa	Rp 4.000.000
	Pendapatan Sewa	Rp 4.000.000

4. Beban yang Masih Harus Dibayar (*Accrued Expense*)

Beban yang masih harus dibayar adalah beban yang realisasi pembayarannya belum terjadi, tetapi sudah menjadi beban bagi perusahaan karena perusahaan sudah menerima manfaatnya sehingga merupakan utang beban pada akhir periode akuntansi.

Contoh:

Perusahaan membayar upah buruh setiap tiga hari sekali. Tarif upah Rp 70.000 per hari. Para buruh dibayar tiap hari Senin, ternyata tanggal 31 Desember 2012

Figure 41. Page 18 After Revision

pendapatan dan beban. Akun nominal dicatat dalam laporan laba rugi.

4. Akun-akun yang disesuaikan pada akhir periode akuntansi adalah:

- Beban dibayar di muka (*Prepaid Expense*)
- Pendapatan diterima di muka (*Unearned Revenue*)
- Piutang pendapatan (*Revenue Receivable*)
- Beban yang masih harus dibayar (*Accrued Expense*)
- Penyusutan aktiva tetap (*Depreciation of Fixed Asset*)
- Pemakaian perlengkapan (*Supplies Expense*)

Figure 42. Page 27 Before Revision

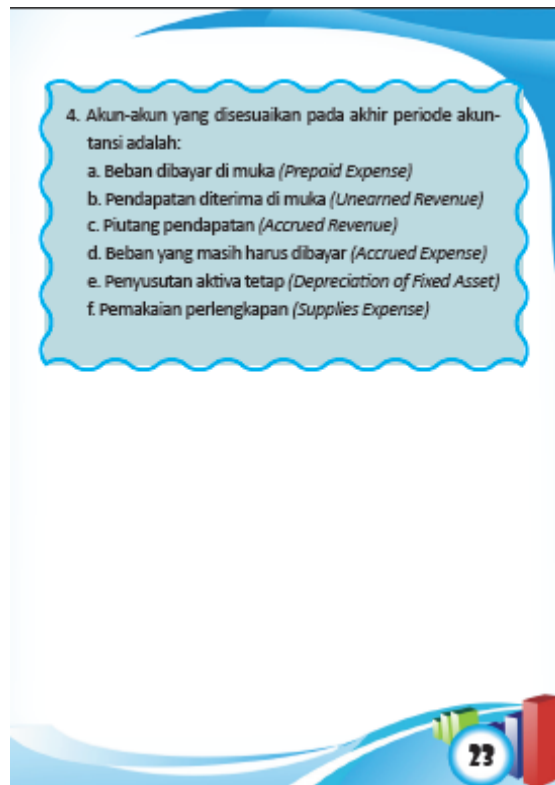


Figure 43. Page 27 After Revision

3. Revision After Trial in Small Group

In the trial small group found no errors or suggestions for improvement. Therefore, based on the assessment of students in small groups this pocketbook is considered interesting and feasible to use as a medium of learning accounting, so do not do the second revision.

4. Analysis of Final Product

After the product is trial in a large group, it turns out there is an error in the writing of accrued revenue on page 10 and there was input from the supervisor to the content page. Improvement can be seen in this below image below.

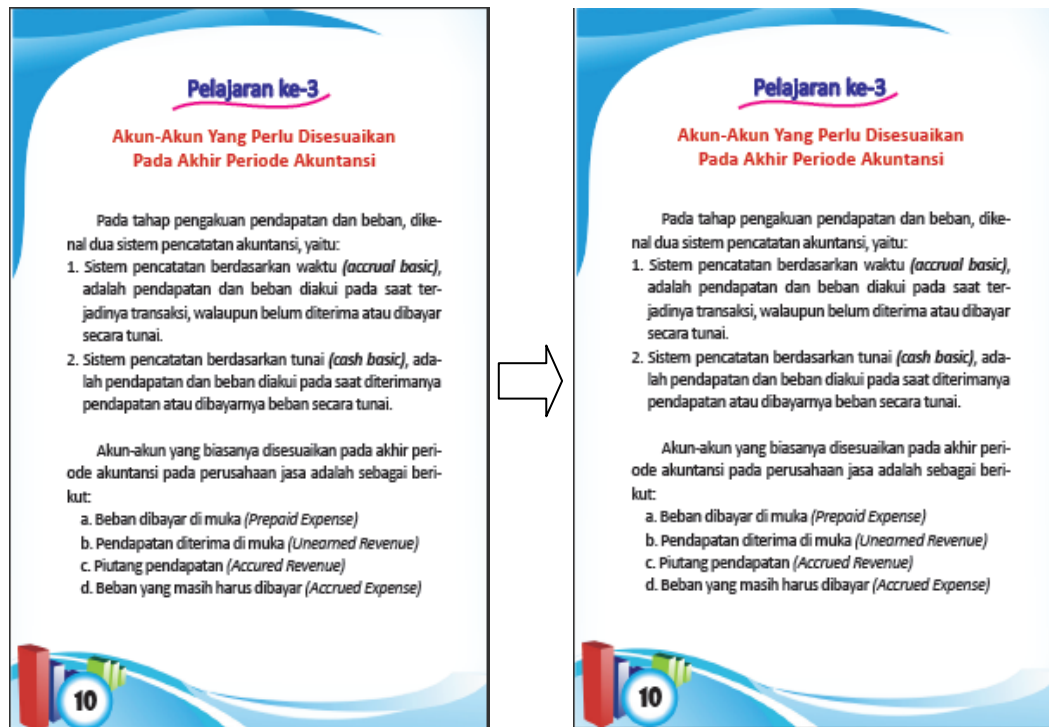


Figure 44. Page 10 Before and After Revision

DAFTAR ISI		DAFTAR ISI	
KATA PENGANTAR	i	KATA PENGANTAR	i
DAFTAR ISI	iii	DAFTAR ISI	iii
I. PENDAHULUAN	1	I. PENDAHULUAN	1
II. KEGIATAN PEMBELAJARAN	3	II. KEGIATAN PEMBELAJARAN	3
PELAJARAN KE-1	6	PELAJARAN KE-1	6
PELAJARAN KE-2	8	PELAJARAN KE-2	8
PELAJARAN KE-3	10	PELAJARAN KE-2 PENGERTIAN JURNAL PENYESUAIAN	6
PELAJARAN KE-4	12	PELAJARAN KE-2 TUJUAN PEMBUATAN JURNAL PENYESUAIAN	8
KILAS AKUNTANSI	20	PELAJARAN KE-3 AKUN-AKUN YANG PERLU DISESUAIKAN	10
RANGKUMAN	22	PELAJARAN KE-4 PENCATATAN JURNAL PENYESUAIAN	12
III. EVALUASI	24	KILAS AKUNTANSI	20
III GLOSARIUM	40	RANGKUMAN	22
IV. DAFTAR PUSTAKA	43	III. EVALUASI	24
V. KUNCI JAWABAN	44	III GLOSARIUM	40
		IV. DAFTAR PUSTAKA	43
		V. KUNCI JAWABAN	44

Figure 45. Page III Before and After Revision

Analysis of Final Product is the end trial product process. Based on trials in large group, this accounting pocketbook is feasible to be used as a medium to learn accounting viewed from the content aspect, language and image aspect, presentation aspect, and graphical aspect. While for the motivation, this pocketbook can be used as a medium to improve students' accounting learning motivation. In general, based on the trial in large group it could be concluded that the pocketbook deserves to be used in the learning process. The students found the pocketbook is quite interesting and simple to read anywhere and anytime. Therefore, from this explanation the pocketbook has been ready to use in the accounting learning process.

F. Review of The Final Product

The development of this pocketbook has been through a phase of need analysis, production, validation by subject matter experts and media experts, trial in small group and trial in large groups. This pocketbook ready to be used for accounting learning because they already have the material accuracy from subject matter experts and the media accuracy from media experts. The benefits of using this pocketbook at school is that the pocketbook can be used as a tool to improve students' accounting learning motivation.

Based on the results development, so the overall this accounting pocketbook contains a summary of adjusting journal entry in the services company that consisting of 50 pages, in developing, the pocketbook viewed from the aspects of content, language and image, presentation and graphical that give the impression of learning fun and not boring. It can be seen from the contents of the pocketbook

is accompanied with pictures and proverbs to attract the students to want to read. Beside that, the pocketbook inserted with info about accounting that can improve students' accounting knowledge.

This Pocketbook has advantages including: (1) the size of the book is made simple so it's easy to learn anywhere and anytime, (2) In developing, the accounting pocketbook viewed from the aspects of the material and appearance, and (3) The pocketbook can be used as a medium of self-learning or classical learning to support individual student based on each student's pace of learning.

Although the pocketbook has many advantages, but it is also has disadvantages in some ways, they are: (1) The material that presented in this pocketbook is limited to adjusting journal entry in the services company, and (2) The curriculum changes from the KTSP to the curriculum of 2013 so that the pocketbook is more relevant to use in class XI in this year.

G. limitations of Research

This accounting pocketbook research and development is certainly not be separated from limitations. The limitations in this study are the presented material in the pocketbook limits to the adjusting journal entry in the service company. Beside that the subject only limited in social program 3 which amounted only 24 students, so it can cover all students in SMAN 5 Yogyakarta.

CHAPTER V

CONCLUSION AND RECOMMENDATION

A. Conclusion

Based on the research and development of hand book, it can be concluded that:

1. The accounting pocketbook that have been developed is feasible to be used as a medium of learning accounting based on the results of student evaluations on the quality of the product on a trial in large group. The result of student assessment show that the content aspect of the pocketbook has mean score 3.80, which means the quality of the content is included in good category. Language and images aspect has mean score of 3.80, which means quality of language and image also got good score. Presentation aspect has mean score of 3.72, which means the quality of presentation of a pocketbook is included in good category and graphical aspect has mean score of 3.69, which means it also in the good category.
2. Based on the research result, accounting pocketbook that have been developed can be used as a medium to improve students' accounting learning motivation. From the calculation of the student's motivation before use pocketbook and after use pocketbook in the learning process there is an increase in students' motivation from 61.72% to 67.36% with an increase of 5.64%. The tendency frequency of learning motivation also increased from 23 students with medium motivation and 1 student with low motivation to 3 students with high motivation and 21 students with medium motivation. From the result, it can be

concluded that the pocketbook is feasible to use as a medium of learning and it can use as a tool to improve students' accounting learning motivation.

B. Recommendation

Based on limitations of research, the researcher gave advice, they are:

1. The material in the pocketbook limits to the adjusting journal entry in the service company, so it is suggested to developing another pocketbook that covers all accounting material.
2. The pocketbook is suggested to implemented in all schools so it can be used widely.

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Appendix 1

Research Instruments

o

SARAS : 085292647722

Lembar Validasi Ahli Materi

Judul Penelitian : Pengembangan Buku Saku Akuntansi Sebagai Media Pembelajaran Untuk Meningkatkan Motivasi Belajar

Siswa Kelas XI SMA Negeri 5 Yogyakarta

Peneliti : Saras Shinta Qurrota'Aini
Validator : *Dhyan Sengul*
Pekerjaan : *Dosen*

Lembar validasi ini dimaksudkan untuk mengetahui pendapat bapak/ibu terhadap kelayakan media buku saku yang dikembangkan. Kritik dan saran sangat bermanfaat untuk memperbaiki media yang dikembangkan, sehubungan dengan hal tersebut saya berharap bapak/ibu memberikan respon pada pertanyaan pada kuesioner ini sesuai dengan petunjuk sebagai berikut:

1. Lembar penilaian ini diisi oleh ahli materi
2. Penilaian dari aspek isi, dan aspek penyajian
3. Penilaian diberikan dengan rentangan dari sangat kurang sampai sangat baik, dengan angka sebagai berikut:

Sangat Baik (SB)	5
Baik (B)	4
Cukup (C)	3
Kurang (K)	2
Sangat Kurang (SK)	1

4. Mohon berikan tanda cek (✓) pada kolom 1/2/3/4/5 sesuai dengan pendapat penilai.
5. Terdapat rubrik penilaian sebagai acuan penilaian
6. Komentor maupun saran mohon diberikan secara lengkap dan jelas pada tempat yang telah disediakan.

A. Aspek Isi

No	Indikator Penilaian	Rubrik	Skala Penilaian				
			1	2	3	4	5
1	Materi yang disampaikan sesuai dengan SK dan KD	1) Jika 0-20% materi sesuai dengan SK dan KD 2) Jika 20-40% materi sesuai dengan SK dan KD 3) Jika 40-60% materi sesuai dengan SK dan KD 4) Jika 60-80% materi sesuai dengan SK dan KD 5) Jika 80-100% materi sesuai dengan SK dan KD					✓
2	Materi yang disampaikan menggunakan konsep secara tepat dan benar	1) Jika 0-20% materi menggunakan konsep secara tepat dan benar 2) Jika 20-40% materi menggunakan konsep secara tepat dan benar 3) Jika 40-60% materi menggunakan konsep secara tepat dan benar 4) Jika 60-80% materi menggunakan konsep secara tepat dan benar 5) Jika 80-100% materi menggunakan konsep secara tepat dan benar					✓

3	Materi yang disampaikan menggunakan contoh yang sesuai	<p>1) Jika 0-20% materi menggunakan contoh yang sesuai</p> <p>2) Jika 20-40% materi menggunakan contoh yang sesuai</p> <p>3) Jika 40-60% materi menggunakan contoh yang sesuai</p> <p>4) Jika 60-80% materi menggunakan contoh yang sesuai</p> <p>5) Jika 80-100% materi menggunakan contoh yang sesuai</p>					✓
4	Materi yang disampaikan menggunakan fakta-fakta yang akurat	<p>1) Jika semua fakta yang disajikan salah</p> <p>2) Jika semua fakta yang disajikan sesuai dengan kenyataan dan salah</p> <p>3) Jika semua fakta yang disajikan sesuai dengan kenyataan dan benar</p> <p>4) Jika semua fakta yang disajikan sesuai dengan kenyataan dan benar namun sedikit keluar konsep dan bertentangan dengan fakta yang sudah muncul</p> <p>5) Jika semua fakta yang disajikan sesuai dengan kenyataan, benar dan sesuai dengan konsep</p>					✓
5	Materi yang disampaikan memiliki alur pikir yang runtun dan utuh	<p>1) Jika penyampaian pesan antar subbab dengan subbab/antar alenia dalam subbab yang berdekatan tidak mencerminkan keruntutan dan keterkaitan isi</p> <p>2) Jika penyampaian pesan antar subbab dengan subbab/antar alenia dalam subbab yang berdekatan sedikit mencerminkan keruntutan namun belum dalam keterkaitan isi</p> <p>3) Jika penyampaian pesan antar subbab dengan subbab/antar alenia dalam subbab yang berdekatan sudah mencerminkan keruntutan namun masih kurang dalam keterkaitan isi</p> <p>4) Jika penyampaian pesan antar subbab dengan subbab/antar alenia dalam subbab yang berdekatan sudah</p>				✓	

		mencerminkan keruntutan dan keterkaitan isi					
		5) Jika penyampaian pesan antar subbab dengan subbab/antar alenia dalam subbab yang berdekatan sudah mencerminkan keruntutan, keterkaitan isi dan keutuhan makna					
6	Materi yang disampaikan kontekstual	<p>1) Jika 0-20% materi berhubungan dengan kehidupan siswa sehari-hari yaitu dalam konteks lingkungannya, pribadinya, sosial dan budayanya</p> <p>2) Jika 20-40% materi berhubungan dengan kehidupan siswa sehari-hari yaitu dalam konteks lingkungannya, pribadinya, sosial dan budayanya</p> <p>3) Jika 40-60% materi berhubungan dengan kehidupan siswa sehari-hari yaitu dalam konteks lingkungannya, pribadinya, sosial dan budayanya</p> <p>4) Jika 60-80% materi berhubungan dengan kehidupan siswa sehari-hari yaitu dalam konteks lingkungannya, pribadinya, sosial dan budayanya</p> <p>5) Jika 80-100% materi berhubungan dengan kehidupan siswa sehari-hari yaitu dalam konteks lingkungannya, pribadinya, sosial dan budayanya</p>				✓	
7	Materi yang disampaikan mudah dipahami	<p>1) Jika materi yang disampaikan tidak jelas</p> <p>2) Jika materi yang disampaikan kurang jelas</p> <p>3) Jika materi yang disampaikan cukup jelas</p> <p>4) Jika materi yang disampaikan jelas</p> <p>5) Jika materi yang disampaikan sangat jelas</p>				✓	
8	Materi berhubungan dengan karakteristik berpikir kritis	1) Jika materi yang disampaikan tidak dapat mengembangkan kemampuan siswa untuk berpikir secara kritis dalam memecahkan masalah					

		2) Jika materi yang disampaikan kurang dapat mengembangkan kemampuan siswa untuk berpikir secara kritis dalam memecahkan masalah				
		3) Jika materi yang disampaikan cukup dapat mengembangkan kemampuan siswa untuk berpikir secara kritis dalam memecahkan masalah				
		4) Jika materi yang disampaikan dapat mengembangkan kemampuan siswa untuk berpikir secara kritis dalam memecahkan masalah				
		5) Jika materi yang disampaikan sangat dapat mengembangkan kemampuan siswa untuk berpikir secara kritis dalam memecahkan masalah				
9	Materi berhubungan dengan karakteristik berpikir kreatif	1) Jika materi yang disampaikan tidak dapat mengembangkan kemampuan siswa untuk berpikir secara kreatif dalam memecahkan masalah				
		2) Jika materi yang disampaikan kurang dapat mengembangkan kemampuan siswa untuk berpikir secara kreatif dalam memecahkan masalah				
		3) Jika materi yang disampaikan cukup dapat mengembangkan kemampuan siswa untuk berpikir secara kreatif dalam memecahkan masalah				
		4) Jika materi yang disampaikan dapat mengembangkan kemampuan siswa untuk berpikir secara kreatif dalam memecahkan masalah				
		5) Jika materi yang disampaikan sangat dapat mengembangkan kemampuan siswa untuk berpikir secara kreatif dalam memecahkan masalah				
10	Materi berhubungan dengan	1) Jika materi yang disampaikan tidak dapat				

		3) Jika 40-60% materi disampaikan dengan alur berpikir deduktif (umum ke khusus)/induktif (khusus ke umum) secara konsisten 4) Jika 60-80% materi disampaikan dengan alur berpikir deduktif (umum ke khusus)/induktif (khusus ke umum) secara konsisten 5) Jika 80-100% materi disampaikan dengan alur berpikir deduktif (umum ke khusus)/induktif (khusus ke umum) secara konsisten					✓
2	Penyajian materi dilakukan secara sistematis	1) Jika 0-20% materi disampaikan dari yang mudah kesukar, dari yang konkret ke abstrak, dari sederhana ke kompleks, dari yang dikenal ke yang belum dikenal 2) Jika 20-40% materi disampaikan dari yang mudah kesukar, dari yang konkret ke abstrak, dari sederhana ke kompleks, dari yang dikenal ke yang belum dikenal 3) Jika 40-60% materi disampaikan dari yang mudah kesukar, dari yang konkret ke abstrak, dari sederhana ke kompleks, dari yang dikenal ke yang belum dikenal 4) Jika 60-80% materi disampaikan dari yang mudah kesukar, dari yang konkret ke abstrak, dari sederhana ke kompleks, dari yang dikenal ke yang belum dikenal 5) Jika 80-100% materi disampaikan dari yang mudah kesukar, dari yang konkret ke abstrak, dari sederhana ke kompleks, dari yang dikenal ke yang belum dikenal					✓
3	Penyajian materi dalam buku saku familiar dengan siswa	1) Jika 0-20% materi disampaikan sesuai dengan "dunia" siswa sehingga tidak asing 2) Jika 20-40% materi disampaikan sesuai dengan "dunia" siswa sehingga tidak asing					

		3) Jika 40-60% materi disampaikan sesuai dengan "dunia" siswa sehingga tidak asing 4) Jika 60-80% materi disampaikan sesuai dengan "dunia" siswa sehingga tidak asing 5) Jika 80-100% materi disampaikan sesuai dengan "dunia" siswa sehingga tidak asing					✓
4	Penyajian materi menimbulkan suasana yang menyenangkan	1) Jika 0-20% materi disampaikan dengan gaya yang membuat pembacanya tidak stress dan merasa senang 2) Jika 20-40% materi disampaikan dengan gaya yang membuat pembacanya tidak stress dan merasa senang 3) Jika 40-60% materi disampaikan dengan gaya yang membuat pembacanya tidak stress dan merasa senang 4) Jika 60-80% materi disampaikan dengan gaya yang membuat pembacanya tidak stress dan merasa senang 5) Jika 80-100% materi disampaikan dengan gaya yang membuat pembacanya tidak stress dan merasa senang				✓	
5	Penyajian materi dilengkapi dengan gambar	1) Jika 0-20% penyajian materi tidak hanya naratif, tetapi materi menggunakan gambar yang dapat memperjelas pesan materi 2) Jika 20-40% penyajian materi tidak hanya naratif, tetapi materi menggunakan gambar yang dapat memperjelas pesan materi 3) Jika 40-60% penyajian materi tidak hanya naratif, tetapi materi menggunakan gambar yang dapat memperjelas pesan materi 4) Jika 60-80% penyajian materi tidak hanya naratif, tetapi materi menggunakan gambar yang dapat memperjelas pesan materi			✓		

6	Penyajian materi mendorong siswa untuk melakukan kerja kreatif	5) Jika 80-100% penyajian materi tidak hanya naratif, tetapi materi menggunakan gambar yang dapat memperjelas pesan materi 1) Jika 0-20% penyajian materi dapat memotivasi siswa untuk menghasilkan gagasan/ karya-karya yang diilhami dari isi materi 2) Jika 20-40% penyajian materi dapat memotivasi siswa untuk menghasilkan gagasan/ karya-karya yang diilhami dari isi materi 3) Jika 40-60% penyajian materi dapat memotivasi siswa untuk menghasilkan gagasan/ karya-karya yang diilhami dari isi materi 4) Jika 60-80% penyajian materi dapat memotivasi siswa untuk menghasilkan gagasan/ karya-karya yang diilhami dari isi materi 5) Jika 80-100% penyajian materi dapat memotivasi siswa untuk menghasilkan gagasan/ karya-karya yang diilhami dari isi materi				✓			
7	Penyajian mengarah pada aktivitas psikis	1) Jika 0-20% penyajian dapat mendorong keterlibatan emosional dan kemampuan berpikir siswa 2) Jika 20-40% penyajian dapat mendorong keterlibatan emosional dan kemampuan berpikir siswa 3) Jika 40-60% penyajian dapat mendorong keterlibatan emosional dan kemampuan berpikir siswa 4) Jika 60-80% penyajian dapat mendorong keterlibatan emosional dan kemampuan berpikir siswa 5) Jika 80-100% penyajian dapat mendorong keterlibatan emosional dan kemampuan berpikir siswa				o		✓	

11	Penyajian glosarium	<p>1) Jika 0-20% penyajian glosarium benar sehingga dapat membantu siswa untuk memahami istilah-istilah asing</p> <p>2) Jika 20-40% penyajian glosarium benar sehingga dapat membantu siswa untuk memahami istilah-istilah asing</p> <p>3) Jika 40-60% penyajian glosarium benar sehingga dapat membantu siswa untuk memahami istilah-istilah asing</p> <p>4) Jika 60-80% penyajian glosarium benar sehingga dapat membantu siswa untuk memahami istilah-istilah asing</p> <p>5) Jika 80-100% penyajian glosarium benar sehingga dapat membantu siswa untuk memahami istilah-istilah asing</p>	✓					
12	Penyajian daftar pustaka	<p>1) Jika 0-20% daftar pustaka ditulis sesuai dengan aturan yang benar</p> <p>2) Jika 20-40% daftar pustaka ditulis sesuai dengan aturan yang benar</p> <p>3) Jika 40-60% daftar pustaka ditulis sesuai dengan aturan yang benar</p> <p>4) Jika 60-80% daftar pustaka ditulis sesuai dengan aturan yang benar</p> <p>5) Jika 80-100% daftar pustaka ditulis sesuai dengan aturan yang benar</p>						✓

Komentar dan saran

1. Komentar

Masih ada tata tulis yang salah, buku saku memang kecil
 ukuranms terpa terlalu kecil buat s.g. km ada bebenya font yg jd
 sangat kecil & ada bujukan tta difata. Bisaalah di perbesar sedikit
 ukuranms ??

2. Saran

No	Halaman yang salah	Jenis Kesalahan	Saran Perbaikan
	III, 6, 7, 16, 25, 26	lihat bag stabilo → tata letak	perbaiki redaksi/mel
7		gambar ilustrasi tdk	ditata ulang spy
		didasarkan dr mana arth tdk salah bera urutan	
		membandingkan ? Brging	

Kesimpulan

Media ini dinyatakan:

1. Layak untuk digunakan atau uji coba di lapangan tanpa revisi
2. Layak untuk digunakan atau uji coba di lapangan sesuai dengan revisi dan saran
3. Tidak layak digunakan atau uji coba dilapangan

Mohon lingkari pada nomor yang sesuai dengan kesimpulan bapak/ibu

Yogyakarta, April 2013

Ahli Materi

Diyah Semedi

Lembar Validasi Ahli Materi

Judul Penelitian : Pengembangan Buku Saku Akuntansi Sebagai Media Pembelajaran Untuk Meningkatkan Motivasi Belajar
Siswa Kelas XI SMA Negeri 5 Yogyakarta

Peneliti : Saras Shinta Qurrota'Aini

Validator : DIANA RAHMAWATI, MSI

Pekerjaan : DOSEN

Lembar validasi ini dimaksudkan untuk mengetahui pendapat bapak/ibu terhadap kelayakan media buku saku yang dikembangkan. Kritik dan saran sangat bermanfaat untuk memperbaiki media yang dikembangkan, sehubungan dengan hal tersebut saya berharap bapak/ibu memberikan respon pada pertanyaan pada kuesioner ini sesuai dengan petunjuk sebagai berikut:

1. Lembar penilaian ini diisi oleh ahli materi
2. Penilaian dari aspek isi, dan aspek penyajian
3. Penilaian diberikan dengan rentangan dari sangat kurang sampai sangat baik, dengan angka sebagai berikut:

Sangat Baik (SB)	5
Baik (B)	4
Cukup (C)	3
Kurang (K)	2
Sangat Kurang (SK)	1

4. Mohon berikan tanda cek (✓) pada kolom 1/2/3/4/5 sesuai dengan pendapat penilai.
5. Terdapat rubrik penilaian sebagai acuan penilaian
6. Komentar maupun saran mohon diberikan secara lengkap dan jelas pada tempat yang telah disediakan.

A. Aspek Isi

No	Indikator Penilaian	Rubrik	Skala Penilaian				
			1	2	3	4	5
1	Materi yang disampaikan sesuai dengan SK dan KD	1) Jika 0-20% materi sesuai dengan SK dan KD 2) Jika 20-40% materi sesuai dengan SK dan KD 3) Jika 40-60% materi sesuai dengan SK dan KD 4) Jika 60-80% materi sesuai dengan SK dan KD 5) Jika 80-100% materi sesuai dengan SK dan KD				✓	
2	Materi yang disampaikan menggunakan konsep secara tepat dan benar	1) Jika 0-20% materi menggunakan konsep secara tepat dan benar 2) Jika 20-40% materi menggunakan konsep secara tepat dan benar 3) Jika 40-60% materi menggunakan konsep secara tepat dan benar 4) Jika 60-80% materi menggunakan konsep secara tepat dan benar 5) Jika 80-100% materi menggunakan konsep secara tepat dan benar				✓	

3	Materi yang disampaikan menggunakan contoh yang sesuai	<p>1) Jika 0-20% materi menggunakan contoh yang sesuai</p> <p>2) Jika 20-40% materi menggunakan contoh yang sesuai</p> <p>3) Jika 40-60% materi menggunakan contoh yang sesuai</p> <p>4) Jika 60-80% materi menggunakan contoh yang sesuai</p> <p>5) Jika 80-100% materi menggunakan contoh yang sesuai</p>				✓	
4	Materi yang disampaikan menggunakan fakta-fakta yang akurat	<p>1) Jika semua fakta yang disajikan salah</p> <p>2) Jika semua fakta yang disajikan sesuai dengan kenyataan dan salah</p> <p>3) Jika semua fakta yang disajikan sesuai dengan kenyataan dan benar</p> <p>4) Jika semua fakta yang disajikan sesuai dengan kenyataan dan benar namun sedikit keluar konsep dan bertentangan dengan fakta yang sudah muncul</p> <p>5) Jika semua fakta yang disajikan sesuai dengan kenyataan, benar dan dan sesuai dengan konsep</p>				✓	
5	Materi yang disampaikan memiliki alur pikir yang runtun dan utuh	<p>1) Jika penyampaian pesan antar subbab dengan subbab/antar alenia dalam subbab yang berdekatan tidak mencerminkan keruntutan dan keterkaitan isi</p> <p>2) Jika penyampaian pesan antar subbab dengan subbab/antar alenia dalam subbab yang berdekatan sedikit mencerminkan keruntutan namun belum dalam keterkaitan isi</p> <p>3) Jika penyampaian pesan antar subbab dengan subbab/antar alenia dalam subbab yang berdekatan sudah mencerminkan keruntutan namun masih kurang dalam keterkaitan isi</p> <p>4) Jika penyampaian pesan antar subbab dengan subbab/antar alenia dalam subbab yang berdekatan sudah</p>				✓	

8	Penyajian dapat menuntun siswa untuk menggali informasi	<p>1) Jika 0-20% penyajian dapat memotivasi siswa untuk menggali informasi lebih jauh</p> <p>2) Jika 20-40% penyajian dapat memotivasi siswa untuk menggali informasi lebih jauh</p> <p>3) Jika 40-60% penyajian dapat memotivasi siswa untuk menggali informasi lebih jauh</p> <p>4) Jika 60-80% penyajian dapat memotivasi siswa untuk menggali informasi lebih jauh</p> <p>5) Jika 80-100% penyajian dapat memotivasi siswa untuk menggali informasi lebih jauh</p>					✓
9	Penyajian gambar	<p>1) Jika 0-20% penyajian gambar disajikan dengan sumber yang jelas</p> <p>2) Jika 20-40% penyajian gambar disajikan dengan sumber yang jelas</p> <p>3) Jika 40-60% penyajian gambar disajikan dengan sumber yang jelas</p> <p>4) Jika 60-80% penyajian gambar disajikan dengan sumber yang jelas</p> <p>5) Jika 80-100% penyajian gambar disajikan dengan sumber yang jelas</p>					✓
10	Penyajian rangkuman materi	<p>1) Jika rangkuman tidak ringkas dan jelas</p> <p>2) Jika rangkuman ringkas namun tidak jelas</p> <p>3) Jika rangkuman ringkas dan jelas namun tidak sesuai dengan materi</p> <p>4) Jika rangkuman ringkas, jelas dan sesuai dengan materi</p> <p>5) Jika rangkuman ringkas, jelas dan sesuai dengan materi sehingga dapat memudahkan siswa memahami setiap kegiatan pembelajaran</p>					✓

	karakteristik berpikir Inovatif	<p>mengembangkan kemampuan siswa untuk berpikir secara inovatif guna menciptakan hal-hal baru</p> <p>2) Jika materi yang disampaikan kurang dapat mengembangkan kemampuan siswa untuk berpikir secara inovatif guna menciptakan hal-hal baru</p> <p>3) Jika materi yang disampaikan cukup dapat mengembangkan kemampuan siswa untuk berpikir secara inovatif guna menciptakan hal-hal baru</p> <p>4) Jika materi yang disampaikan dapat mengembangkan kemampuan siswa untuk berpikir secara inovatif guna menciptakan hal-hal baru</p> <p>5) Jika materi yang disampaikan sangat dapat mengembangkan kemampuan siswa untuk berpikir secara inovatif guna menciptakan hal-hal baru</p>						✓	
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B. Aspek Penyajian

No	Indikator Penilaian	Rubrik	Skala Penilaian				
			1	2	3	4	5
1	Penyajian materi dilakukan dengan logis	<p>1) Jika 0-20% materi disampaikan dengan alur berpikir deduktif (umum ke khusus)/induktif (khusus ke umum) secara konsisten</p> <p>2) Jika 20-40% materi disampaikan dengan alur berpikir deduktif (umum ke khusus)/induktif (khusus ke umum) secara konsisten</p>					

		<p>3) Jika 40-60% materi disampaikan dengan alur berpikir deduktif (umum ke khusus)/induktif (khusus ke umum) secara konsisten</p> <p>4) Jika 60-80% materi disampaikan dengan alur berpikir deduktif (umum ke khusus)/induktif (khusus ke umum) secara konsisten</p> <p>5) Jika 80-100% materi disampaikan dengan alur berpikir deduktif (umum ke khusus)/induktif (khusus ke umum) secara konsisten</p>					✓
2	Penyajian materi dilakukan secara sistematis	<p>1) Jika 0-20% materi disampaikan dari yang mudah kesukar, dari yang konkret ke abstrak, dari sederhana ke komplek, dari yang dikenal ke yang belum dikenal</p> <p>2) Jika 20-40% materi disampaikan dari yang mudah kesukar, dari yang konkret ke abstrak, dari sederhana ke komplek, dari yang dikenal ke yang belum dikenal</p> <p>3) Jika 40-60% materi disampaikan dari yang mudah kesukar, dari yang konkret ke abstrak, dari sederhana ke komplek, dari yang dikenal ke yang belum dikenal</p> <p>4) Jika 60-80% materi disampaikan dari yang mudah kesukar, dari yang konkret ke abstrak, dari sederhana ke komplek, dari yang dikenal ke yang belum dikenal</p> <p>5) Jika 80-100% materi disampaikan dari yang mudah kesukar, dari yang konkret ke abstrak, dari sederhana ke komplek, dari yang dikenal ke yang belum dikenal</p>				✓	
3	Penyajian materi dalam buku saku familiar dengan siswa	<p>1) Jika 0-20% materi disampaikan sesuai dengan "dunia" siswa sehingga tidak asing</p> <p>2) Jika 20-40% materi disampaikan sesuai dengan "dunia" siswa sehingga tidak asing</p>					

		3) Jika 40-60% materi disampaikan sesuai dengan "dunia" siswa sehingga tidak asing 4) Jika 60-80% materi disampaikan sesuai dengan "dunia" siswa sehingga tidak asing 5) Jika 80-100% materi disampaikan sesuai dengan "dunia" siswa sehingga tidak asing					✓
4	Penyajian materi menimbulkan suasana yang menyenangkan	1) Jika 0-20% materi disampaikan dengan gaya yang membuat pembacanya tidak stress dan merasa senang 2) Jika 20-40% materi disampaikan dengan gaya yang membuat pembacanya tidak stress dan merasa senang 3) Jika 40-60% materi disampaikan dengan gaya yang membuat pembacanya tidak stress dan merasa senang 4) Jika 60-80% materi disampaikan dengan gaya yang membuat pembacanya tidak stress dan merasa senang 5) Jika 80-100% materi disampaikan dengan gaya yang membuat pembacanya tidak stress dan merasa senang					✓
5	Penyajian materi dilengkapi dengan gambar	1) Jika 0-20% penyajian materi tidak hanya naratif, tetapi materi menggunakan gambar yang dapat memperjelas pesan materi 2) Jika 20-40% penyajian materi tidak hanya naratif, tetapi materi menggunakan gambar yang dapat memperjelas pesan materi 3) Jika 40-60% penyajian materi tidak hanya naratif, tetapi materi menggunakan gambar yang dapat memperjelas pesan materi 4) Jika 60-80% penyajian materi tidak hanya naratif, tetapi materi menggunakan gambar yang dapat memperjelas pesan materi					

		5) Jika 80-100% penyajian materi tidak hanya naratif, tetapi materi menggunakan gambar yang dapat memperjelas pesan materi					✓
6	Penyajian materi mendorong siswa untuk melakukan kerja kreatif	<p>1) Jika 0-20% penyajian materi dapat memotivasi siswa untuk menghasilkan gagasan/ karya-karya yang diilhami dari isi materi</p> <p>2) Jika 20-40% penyajian materi dapat memotivasi siswa untuk menghasilkan gagasan/ karya-karya yang diilhami dari isi materi</p> <p>3) Jika 40-60% penyajian materi dapat memotivasi siswa untuk menghasilkan gagasan/ karya-karya yang diilhami dari isi materi</p> <p>4) Jika 60-80% penyajian materi dapat memotivasi siswa untuk menghasilkan gagasan/ karya-karya yang diilhami dari isi materi</p> <p>5) Jika 80-100% penyajian materi dapat memotivasi siswa untuk menghasilkan gagasan/ karya-karya yang diilhami dari isi materi</p>				✓	
7	Penyajian mengarah pada aktivitas psikis	<p>1) Jika 0-20% penyajian dapat mendorong keterlibatan emosional dan kemampuan berpikir siswa</p> <p>2) Jika 20-40% penyajian dapat mendorong keterlibatan emosional dan kemampuan berpikir siswa</p> <p>3) Jika 40-60% penyajian dapat mendorong keterlibatan emosional dan kemampuan berpikir siswa</p> <p>4) Jika 60-80% penyajian dapat mendorong keterlibatan emosional dan kemampuan berpikir siswa</p> <p>5) Jika 80-100% penyajian dapat mendorong keterlibatan emosional dan kemampuan berpikir siswa</p>					✓

		mencerminkan keruntutan dan keterkaitan isi				
		5) Jika penyampaian pesan antar subbab dengan subbab/antar alenia dalam subbab yang berdekatan sudah mencerminkan keruntutan, keterkaitan isi dan keutuhan makna				
6	Materi yang disampaikan kontekstual	<p>1) Jika 0-20% materi berhubungan dengan kehidupan siswa sehari-hari yaitu dalam konteks lingkungannya, pribadinya, sosial dan budayanya</p> <p>2) Jika 20-40% materi berhubungan dengan kehidupan siswa sehari-hari yaitu dalam konteks lingkungannya, pribadinya, sosial dan budayanya</p> <p>3) Jika 40-60% materi berhubungan dengan kehidupan siswa sehari-hari yaitu dalam konteks lingkungannya, pribadinya, sosial dan budayanya</p> <p>4) Jika 60-80% materi berhubungan dengan kehidupan siswa sehari-hari yaitu dalam konteks lingkungannya, pribadinya, sosial dan budayanya</p> <p>5) Jika 80-100% materi berhubungan dengan kehidupan siswa sehari-hari yaitu dalam konteks lingkungannya, pribadinya, sosial dan budayanya</p>				✓
7	Materi yang disampaikan mudah dipahami	<p>1) Jika materi yang disampaikan tidak jelas</p> <p>2) Jika materi yang disampaikan kurang jelas</p> <p>3) Jika materi yang disampaikan cukup jelas</p> <p>4) Jika materi yang disampaikan jelas</p> <p>5) Jika materi yang disampaikan sangat jelas</p>				✓
8	Materi berhubungan dengan karakteristik berpikir kritis	1) Jika materi yang disampaikan tidak dapat mengembangkan kemampuan siswa untuk berpikir secara kritis dalam memecahkan masalah				

		2) Jika materi yang disampaikan kurang dapat mengembangkan kemampuan siswa untuk berpikir secara kritis dalam memecahkan masalah					
		3) Jika materi yang disampaikan cukup dapat mengembangkan kemampuan siswa untuk berpikir secara kritis dalam memecahkan masalah				✓	
		4) Jika materi yang disampaikan dapat mengembangkan kemampuan siswa untuk berpikir secara kritis dalam memecahkan masalah					
		5) Jika materi yang disampaikan sangat dapat mengembangkan kemampuan siswa untuk berpikir secara kritis dalam memecahkan masalah					
9	Materi berhubungan dengan karakteristik berpikir kreatif	1) Jika materi yang disampaikan tidak dapat mengembangkan kemampuan siswa untuk berpikir secara kreatif dalam memecahkan masalah					
		2) Jika materi yang disampaikan kurang dapat mengembangkan kemampuan siswa untuk berpikir secara kreatif dalam memecahkan masalah					
		3) Jika materi yang disampaikan cukup dapat mengembangkan kemampuan siswa untuk berpikir secara kreatif dalam memecahkan masalah				•	
		4) Jika materi yang disampaikan dapat mengembangkan kemampuan siswa untuk berpikir secara kreatif dalam memecahkan masalah				✓	
		5) Jika materi yang disampaikan sangat dapat mengembangkan kemampuan siswa untuk berpikir secara kreatif dalam memecahkan masalah					
10	Materi berhubungan dengan	1) Jika materi yang disampaikan tidak dapat					

11	Penyajian glosarium	<p>1) Jika 0-20% penyajian glosarium benar sehingga dapat membantu siswa untuk memahami istilah-istilah asing</p> <p>2) Jika 20-40% penyajian glosarium benar sehingga dapat membantu siswa untuk memahami istilah-istilah asing</p> <p>3) Jika 40-60% penyajian glosarium benar sehingga dapat membantu siswa untuk memahami istilah-istilah asing</p> <p>4) Jika 60-80% penyajian glosarium benar sehingga dapat membantu siswa untuk memahami istilah-istilah asing</p> <p>5) Jika 80-100% penyajian glosarium benar sehingga dapat membantu siswa untuk memahami istilah-istilah asing</p>					✓
12	Penyajian daftar pustaka	<p>1) Jika 0-20% daftar pustaka ditulis sesuai dengan aturan yang benar</p> <p>2) Jika 20-40% daftar pustaka ditulis sesuai dengan aturan yang benar</p> <p>3) Jika 40-60% daftar pustaka ditulis sesuai dengan aturan yang benar</p> <p>4) Jika 60-80% daftar pustaka ditulis sesuai dengan aturan yang benar</p> <p>5) Jika 80-100% daftar pustaka ditulis sesuai dengan aturan yang benar</p>					✓

Komentar dan saran

1. Komentar

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2. Saran

No	Halaman yang salah	Jenis Kesalahan	Saran Perbaikan

Kesimpulan

Media ini dinyatakan:

1. Layak untuk digunakan atau uji coba di lapangan tanpa revisi
2. Layak untuk digunakan atau uji coba di lapangan sesuai dengan revisi dan saran
3. Tidak layak digunakan atau uji coba dilapangan

Mohon lingkari pada nomor yang sesuai dengan kesimpulan bapak/ibu

Yogyakarta, April 2013

Ahli Materi



DIARA RAHMAWATI, M.Si

Lembar Validasi Ahli Media

Judul Penelitian : Pengembangan Buku Saku Akuntansi Sebagai Media Pembelajaran Untuk Meningkatkan Motivasi Belajar

Siswa Kelas XI SMA Negeri 5 Yogyakarta

Peneliti : Saras Shinta Qurrota'Aini

Validator : Annisa Ratna Sari

Pekerjaan : Dosen

Lembar validasi ini dimaksudkan untuk mengetahui pendapat bapak/ibu terhadap kelayakan media buku saku yang dikembangkan. Kritik dan saran sangat bermanfaat untuk memperbaiki media yang dikembangkan, sehubungan dengan hal tersebut saya berharap bapak/ibu memberikan respon pada pertanyaan pada kuesioner ini sesuai dengan petunjuk sebagai berikut:

1. Lembar penilaian ini diisi oleh ahli media
2. Penilaian dari aspek aspek kebahasaan dan gambar, dan aspek kegrafisan
3. Penilaian diberikan dengan rentangan dari sangat kurang sampai sangat baik, dengan angka sebagai berikut:

Sangat Baik (SB)	5
Baik (B)	4
Cukup (C)	3
Kurang (K)	2
Sangat Kurang (SK)	1

4. Mohon berikan tanda cek (✓) pada kolom 1/2/3/4/5 sesuai dengan pendapat penilai.
5. Terdapat rubrik penilaian sebagai acuan penilaian
6. Komentar maupun saran mohon diberikan secara lengkap dan jelas pada tempat yang telah disediakan.

A. Aspek Kebahasaan dan Gambar

No	Indikator Penilaian	Rubrik	Skala Penilaian				
			1	2	3	4	5
1	Materi yang disampaikan menggunakan ejaan dengan benar	<p>1) Jika semua kata/kalimat menggunakan ejaan (penulisan huruf dan tanda baca) yang tidak sesuai dengan kaidah penulisan bahasa Indonesia yang benar</p> <p>2) Jika ada lebih dari dua kata/kalimat menggunakan ejaan (penulisan huruf dan tanda baca) yang tidak sesuai dengan kaidah penulisan bahasa Indonesia yang benar</p> <p>3) Jika maksimal ada dua kata/kalimat menggunakan ejaan (penulisan huruf dan tanda baca) yang tidak sesuai dengan kaidah penulisan bahasa Indonesia yang benar</p> <p>4) Jika maksimal ada satu kata/kalimat menggunakan ejaan (penulisan huruf dan tanda baca) yang tidak sesuai dengan kaidah penulisan bahasa Indonesia yang benar</p> <p>5) Jika semua kata/kalimat menggunakan ejaan (penulisan huruf dan tanda baca) yang sesuai dengan kaidah penulisan bahasa Indonesia yang benar</p>		✓			

2	Materi yang disampaikan menggunakan istilah-istilah dengan benar	<p>1) Jika penulisan istilah tidak benar, tidak diberi tanda khusus, dan tidak disertai penjelasan yang rinci</p> <p>2) Jika penulisan istilah benar, diberi tanda khusus, namun tidak disertai penjelasan yang rinci</p> <p>3) Jika penulisan istilah benar, diberi tanda khusus, disertai penjelasan yang rinci namun tidak sesuai konsep</p> <p>4) Jika penulisan istilah benar, diberi tanda khusus, disertai penjelasan yang rinci dan sesuai konsep</p> <p>5) Jika penulisan istilah benar, diberi tanda khusus, disertai penjelasan yang rinci, sesuai konsep dan tidak menimbulkan makna ganda</p>	✓				
3	Materi yang disampaikan menggunakan kalimat dengan benar	<p>1) Jika kalimat yang digunakan tidak efektif, ambigu dan tidak sesuai dengan makna pesan yang ingin disampaikan</p> <p>2) Jika kalimat yang digunakan kurang efektif, ambigu dan tidak sesuai dengan makna pesan yang ingin disampaikan</p> <p>3) Jika kalimat yang digunakan cukup efektif, ambigu dan tidak sesuai dengan makna pesan yang ingin disampaikan</p> <p>4) Jika kalimat yang digunakan efektif, ambigu dan tidak sesuai dengan makna pesan yang ingin disampaikan</p> <p>5) Jika kalimat yang digunakan efektif, ambigu dan sesuai dengan makna pesan yang ingin disampaikan</p>				✓	
4	Materi yang disampaikan menggunakan istilah, simbol, nama ilmiah/bahasa asing yang konsisten	<p>1) Jika semua penulisan istilah, simbol dan nama ilmiah/bahasa asing tidak konsisten</p> <p>2) Jika lebih dari dua penulisan istilah, simbol dan nama ilmiah/bahasa asing tidak konsisten</p> <p>3) Jika maksimal ada dua penulisan istilah, simbol dan nama ilmiah/bahasa asing tidak konsisten</p> <p>4) Jika maksimal ada satu penulisan istilah, simbol dan</p>				✓	

		nama ilmiah/bahasa asing tidak konsisten						
		5) Jika dalam penulisan istilah, simbol dan nama ilmiah/bahasa asing selalu konsisten						
5	Kesesuaian gambar dengan teks yang digunakan	1) Jika 0-20% penggunaan gambar relevan dengan teks 2) Jika 20-40% penggunaan gambar relevan dengan teks 3) Jika 40-60% penggunaan gambar relevan dengan teks 4) Jika 60-80% penggunaan gambar relevan dengan teks 5) Jika 80-100% penggunaan gambar relevan dengan teks						✓
6	Menggunakan media gambar yang jelas	1) Jika gambar yang digunakan tidak dapat berperan sebagai media untuk menyampaikan pesan secara benar 2) Jika gambar yang digunakan kurang dapat berperan sebagai media untuk menyampaikan pesan secara benar 3) Jika gambar yang digunakan cukup dapat berperan sebagai media untuk menyampaikan pesan secara benar 4) Jika gambar yang digunakan dapat berperan sebagai media untuk menyampaikan pesan secara benar 5) Jika gambar yang digunakan dapat berperan sebagai media untuk menyampaikan pesan secara benar dan tidak menimbulkan salah tafsir						✓
7	Menggunakan keterangan gambar secara lengkap	1) Jika 0-20% gambar yang digunakan diberi penjelasan/keterangan lengkap 2) Jika 20-40% gambar yang digunakan diberi penjelasan/keterangan lengkap 3) Jika 40-60% gambar yang digunakan diberi penjelasan/keterangan lengkap 4) Jika 60-80% gambar yang digunakan diberi penjelasan/keterangan lengkap 5) Jika 80-100% gambar yang digunakan diberi						✓

	penjelasan/keterangan lengkap								
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B. Aspek Kegrafisan

No	Indikator Penilaian	Rubrik	Skala Penilaian				
			1	2	3	4	5
1	Bahasa dan gambar digunakan secara proposional	<p>1) Jika bahasa dan gambar yang digunakan tidak seimbang, baik ditinjau dari aspek ukuran, perbandingan bahasa dengan gambar, maupun pesan yang ingin disampaikan</p> <p>2) Jika bahasa dan gambar yang digunakan kurang seimbang, baik ditinjau dari aspek ukuran, perbandingan bahasa dengan gambar, maupun pesan yang ingin disampaikan</p> <p>3) Jika bahasa dan gambar yang digunakan cukup seimbang, baik ditinjau dari aspek ukuran, perbandingan bahasa dengan gambar, maupun pesan yang ingin disampaikan</p> <p>4) Jika bahasa dan gambar yang digunakan seimbang, baik ditinjau dari aspek ukuran, perbandingan bahasa dengan gambar, maupun pesan yang ingin disampaikan</p> <p>5) Jika bahasa dan gambar yang digunakan sangat seimbang, baik ditinjau dari aspek ukuran, perbandingan bahasa dengan gambar, maupun pesan yang ingin disampaikan</p>			✓		
2	Keterbacaan teks atau tulisan	<p>1) Jika jenis, ukuran huruf, spasi dan jumlah baris per halaman tidak sesuai sehingga sulit dibaca</p>					

		2 Jika jenis sesuai, ukuran huruf kurang sesuai serta spasi dan jumlah baris per halaman tidak sesuai sehingga sulit dibaca							✓
		3) Jika jenis dan ukuran huruf sesuai namun spasi dan jumlah baris per halaman tidak sesuai sehingga sulit dibaca							
		4) Jika jenis, ukuran huruf, spasi dan jumlah baris per halaman sesuai namun kurang nyaman untuk dibaca							
		5) Jika jenis, ukuran huruf, spasi dan jumlah baris per halaman sesuai dan nyaman untuk dibaca							
3	Ukuran gambar sesuai	1) Jika ukuran gambar yang digunakan tidak proposional dibandingkan dengan aslinya							
		2) Jika ukuran gambar yang digunakan kurang proposional dibandingkan dengan aslinya							
		3) Jika ukuran gambar yang digunakan cukup proposional dibandingkan dengan aslinya					✓		
		4) Jika ukuran gambar yang digunakan proposional dibandingkan dengan aslinya							
		5) Jika ukuran gambar yang digunakan sangat proposional dibandingkan dengan aslinya dan menimbulkan minat baca							
4	Warna gambar sesuai	1) Jika warna yang digunakan tidak sesuai dengan pesan/ materi yang disampaikan							
		2) Jika warna yang digunakan kurang sesuai dengan pesan/ materi yang disampaikan							
		3) Jika warna yang digunakan cukup sesuai dengan pesan/ materi yang disampaikan							
		4) Jika warna yang digunakan sesuai dengan pesan/ materi yang disampaikan							✓

5	Bentuk gambar sesuai	5) Jika warna yang digunakan sesuai dengan pesan/ materi yang disampaikan dan menimbulkan minat baca 1) Jika bentuk gambar yang digunakan tidak sesuai dengan aslinya 2) Jika bentuk gambar yang digunakan kurang sesuai dengan aslinya 3) Jika bentuk gambar yang digunakan cukup sesuai dengan aslinya 4) Jika bentuk gambar yang digunakan sesuai dengan aslinya 5) Jika bentuk gambar yang digunakan sesuai dengan aslinya dan menimbulkan minat baca						✓
6	Kemenarikan sampul	1) Jika desain sampul menggunakan tulisan dan gambar yang tidak jelas, serta ilustrasi sampul tidak menggambarkan isi/materi dalam modul saku 2) Jika desain sampul menggunakan tulisan yang jelas namun gambar yang digunakan tidak jelas, serta ilustrasi sampul tidak menggambarkan isi/materi dalam modul saku 3) Jika desain sampul menggunakan tulisan dan gambar yang jelas, serta ilustrasi sampul tidak menggambarkan isi/materi dalam modul saku 4) Jika desain sampul menggunakan tulisan dan gambar yang jelas, serta ilustrasi sampul kurang menggambarkan isi/materi dalam modul saku 5) Jika desain sampul menggunakan tulisan dan gambar yang jelas, serta ilustrasi sampul menggambarkan isi/materi dalam modul saku						✓

Komentar dari saran

1. Komentar

Buku satu ini sebenarnya merupakan ide yang bagus, tapi menurut saya tipiknya terlalu sempit. Akan lebih bagus jika buku satu ini membahas bukan hanya Jurnal pengesahan saja, tetapi membahas Akuntansi perusahaan juga. Sehingga, buku ini terlihat sangat bermanfaat dan tidak ribet (dibaca dalam 1 buku satu).

2. Saran

No	Halaman yang salah	Jenis Kesalahan	Saran Perbaikan
1.	Halaman II & III	Terbalik dalam hal peletakan	II → III dan III → II
2.	4	Gambar 1 terlalu kecil	lebih diperbesar.
3.	26	2a → ada koma	koma dihapus saja
4.	11, 18, 27, dst	Revenue Receivable ?	Cat ulang kosokata apa sudah benar

Kesimpulan

Media ini dinyatakan:

1. Layak untuk digunakan atau uji coba di lapangan tanpa revisi
 2. Layak untuk digunakan atau uji coba di lapangan sesuai dengan revisi dan saran
 3. Tidak layak digunakan atau uji coba dilapangan
- Mohon lingkari pada nomor yang sesuai dengan kesimpulan bapak/ibu

Yogyakarta, April 2013
Ahli Media

Lembar Validasi Ahli Media

Judul Penelitian : Pengembangan Buku Saku Akuntansi Sebagai Media Pembelajaran Untuk Meningkatkan Motivasi Belajar Siswa Kelas XI SMA Negeri 5 Yogyakarta

Peneliti : Saras Shinta Qurrota' Aini

Validator : Sisa Rahmawati, M.Pd

Pekerjaan : Dosen Te

Lembar validasi ini dimaksudkan untuk mengetahui pendapat bapak/ibu terhadap kelayakan media buku saku yang dikembangkan. Kritik dan saran sangat bermanfaat untuk memperbaiki media yang dikembangkan, sehubungan dengan hal tersebut saya berharap bapak/ibu memberikan respon pada pertanyaan pada kuesioner ini sesuai dengan petunjuk sebagai berikut:

1. Lembar penilaian ini diisi oleh ahli media
2. Penilaian dari aspek aspek kebahasaan dan gambar, dan aspek kegrafisan
3. Penilaian diberikan dengan rentangan dari sangat kurang sampai sangat baik, dengan angka sebagai berikut:

Sangat Baik (SB)	5
Baik (B)	4
Cukup (C)	3
Kurang (K)	2
Sangat Kurang (SK)	1

4. Mohon berikan tanda cek (√) pada kolom 1/2/3/4/5 sesuai dengan pendapat penilai.

5. Terdapat rubrik penilaian sebagai acuan penilaian

6. Komentari maupun saran mohon diberikan secara lengkap dan jelas pada tempat yang telah disediakan.

A. Aspek Kebahasaan dan Gambar

No	Indikator Penilaian	Rubrik	Skala Penilaian				
			1	2	3	4	5
1	Materi yang disampaikan menggunakan ejaan dengan benar	<p>1) Jika semua kata/kalimat menggunakan ejaan (penulisan huruf dan tanda baca) yang tidak sesuai dengan kaidah penulisan bahasa Indonesia yang benar</p> <p>2) Jika ada lebih dari dua kata/kalimat menggunakan ejaan (penulisan huruf dan tanda baca) yang tidak sesuai dengan kaidah penulisan bahasa Indonesia yang benar</p> <p>3) Jika maksimal ada dua kata/kalimat menggunakan ejaan (penulisan huruf dan tanda baca) yang tidak sesuai dengan kaidah penulisan bahasa Indonesia yang benar</p> <p>4) Jika maksimal ada satu kata/kalimat menggunakan ejaan (penulisan huruf dan tanda baca) yang tidak sesuai dengan kaidah penulisan bahasa Indonesia yang benar</p> <p>5) Jika semua kata/kalimat menggunakan ejaan (penulisan huruf dan tanda baca) yang sesuai dengan kaidah penulisan bahasa Indonesia yang benar</p>				✓	

2	Materi yang disampaikan menggunakan istilah-istilah dengan benar	<p>1) Jika penulisan istilah tidak benar, tidak diberi tanda khusus, dan tidak disertai penjelasan yang rinci</p> <p>2) Jika penulisan istilah benar, diberi tanda khusus, namun tidak disertai penjelasan yang rinci</p> <p>3) Jika penulisan istilah benar, diberi tanda khusus, disertai penjelasan yang rinci namun tidak sesuai konsep</p> <p>4) Jika penulisan istilah benar, diberi tanda khusus, disertai penjelasan yang rinci dan sesuai konsep</p> <p>5) Jika penulisan istilah benar, diberi tanda khusus, disertai penjelasan yang rinci, sesuai konsep dan tidak menimbulkan makna ganda</p>	✓				
3	Materi yang disampaikan menggunakan kalimat dengan benar	<p>1) Jika kalimat yang digunakan tidak efektif, ambigu dan tidak sesuai dengan makna pesan yang ingin disampaikan</p> <p>2) Jika kalimat yang digunakan kurang efektif, ambigu dan tidak sesuai dengan makna pesan yang ingin disampaikan</p> <p>3) Jika kalimat yang digunakan cukup efektif, ambigu dan tidak sesuai dengan makna pesan yang ingin disampaikan</p> <p>4) Jika kalimat yang digunakan efektif, ambigu dan tidak sesuai dengan makna pesan yang ingin disampaikan</p> <p>5) Jika kalimat yang digunakan efektif, ambigu dan sesuai dengan makna pesan yang ingin disampaikan</p>	✓				
4	Materi yang disampaikan menggunakan istilah, simbol, nama ilmiah/bahasa asing yang konsisten	<p>1) Jika semua penulisan istilah, simbol dan nama ilmiah/bahasa asing tidak konsisten</p> <p>2) Jika lebih dari dua penulisan istilah, simbol dan nama ilmiah/bahasa asing tidak konsisten</p> <p>3) Jika maksimal ada dua penulisan istilah, simbol dan nama ilmiah/bahasa asing tidak konsisten</p> <p>4) Jika maksimal ada satu penulisan istilah, simbol dan</p>	✓				

		nama ilmiah/bahasa asing tidak konsisten					
5	Kesesuaian gambar dengan teks yang digunakan	5) Jika dalam penulisan istilah, simbol dan nama ilmiah/bahasa asing selalu konsisten 1) Jika 0-20% penggunaan gambar relevan dengan teks 2) Jika 20-40% penggunaan gambar relevan dengan teks 3) Jika 40-60% penggunaan gambar relevan dengan teks 4) Jika 60-80% penggunaan gambar relevan dengan teks 5) Jika 80-100% penggunaan gambar relevan dengan teks				✓	
6	Menggunakan media gambar yang jelas	1) Jika gambar yang digunakan tidak dapat berperan sebagai media untuk menyampaikan pesan secara benar 2) Jika gambar yang digunakan kurang dapat berperan sebagai media untuk menyampaikan pesan secara benar 3) Jika gambar yang digunakan cukup dapat berperan sebagai media untuk menyampaikan pesan secara benar 4) Jika gambar yang digunakan dapat berperan sebagai media untuk menyampaikan pesan secara benar 5) Jika gambar yang digunakan dapat berperan sebagai media untuk menyampaikan pesan secara benar dan tidak menimbulkan salah tafsir			✓		
7	Menggunakan keterangan gambar secara lengkap	1) Jika 0-20% gambar yang digunakan diberi penjelasan/keterangan lengkap 2) Jika 20-40% gambar yang digunakan diberi penjelasan/keterangan lengkap 3) Jika 40-60% gambar yang digunakan diberi penjelasan/keterangan lengkap 4) Jika 60-80% gambar yang digunakan diberi penjelasan/keterangan lengkap 5) Jika 80-100% gambar yang digunakan diberi				✓	

	penjelasan/keterangan lengkap								
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B. Aspek Kegrafisan

No	Indikator Penilaian	Rubrik	Skala Penilaian				
			1	2	3	4	5
1	Bahasa dan gambar digunakan secara proposional	<p>1) Jika bahasa dan gambar yang digunakan tidak seimbang, baik ditinjau dari aspek ukuran, perbandingan bahasa dengan gambar, maupun pesan yang ingin disampaikan</p> <p>2) Jika bahasa dan gambar yang digunakan kurang seimbang, baik ditinjau dari aspek ukuran, perbandingan bahasa dengan gambar, maupun pesan yang ingin disampaikan</p> <p>3) Jika bahasa dan gambar yang digunakan cukup seimbang, baik ditinjau dari aspek ukuran, perbandingan bahasa dengan gambar, maupun pesan yang ingin disampaikan</p> <p>4) Jika bahasa dan gambar yang digunakan seimbang, baik ditinjau dari aspek ukuran, perbandingan bahasa dengan gambar, maupun pesan yang ingin disampaikan</p> <p>5) Jika bahasa dan gambar yang digunakan sangat seimbang, baik ditinjau dari aspek ukuran, perbandingan bahasa dengan gambar, maupun pesan yang ingin disampaikan</p>				✓	
2	Keterbacaan teks atau tulisan	<p>1) Jika jenis, ukuran huruf, spasi dan jumlah baris per halaman tidak sesuai sehingga sulit dibaca</p>					

		2 Jika jenis sesuai, ukuran huruf kurang sesuai serta spasi dan jumlah baris per halaman tidak sesuai sehingga sulit dibaca 3) Jika jenis dan ukuran huruf sesuai namun spasi dan jumlah baris per halaman tidak sesuai sehingga sulit dibaca 4) Jika jenis, ukuran huruf, spasi dan jumlah baris per halaman sesuai namun kurang nyaman untuk dibaca 5) Jika jenis, ukuran huruf, spasi dan jumlah baris per halaman sesuai dan nyaman untuk dibaca				✓
3	Ukuran gambar sesuai	1) Jika ukuran gambar yang digunakan tidak proposional dibandingkan dengan aslinya 2) Jika ukuran gambar yang digunakan kurang proposional dibandingkan dengan aslinya 3) Jika ukuran gambar yang digunakan cukup proposional dibandingkan dengan aslinya 4) Jika ukuran gambar yang digunakan proposional dibandingkan dengan aslinya 5) Jika ukuran gambar yang digunakan sangat proposional dibandingkan dengan aslinya dan menimbulkan minat baca			✓	
4	Warna gambar sesuai	1) Jika warna yang digunakan tidak sesuai dengan pesan/ materi yang disampaikan 2) Jika warna yang digunakan kurang sesuai dengan pesan/ materi yang disampaikan 3) Jika warna yang digunakan cukup sesuai dengan pesan/ materi yang disampaikan 4) Jika warna yang digunakan sesuai dengan pesan/ materi yang disampaikan			✓	

5	Bentuk gambar sesuai	5) Jika warna yang digunakan sesuai dengan pesan/ materi yang disampaikan dan menimbulkan minat baca 1) Jika bentuk gambar yang digunakan tidak sesuai dengan aslinya 2) Jika bentuk gambar yang digunakan kurang sesuai dengan aslinya 3) Jika bentuk gambar yang digunakan cukup sesuai dengan aslinya 4) Jika bentuk gambar yang digunakan sesuai dengan aslinya 5) Jika bentuk gambar yang digunakan sesuai dengan aslinya dan menimbulkan minat baca					✓	
6	Kemenarikan sampul	1) Jika desain sampul menggunakan tulisan dan gambar yang tidak jelas, serta ilustrasi sampul tidak menggambarkan isi/materi dalam modul saku 2) Jika desain sampul menggunakan tulisan yang jelas namun gambar yang digunakan tidak jelas, serta ilustrasi sampul tidak menggambarkan isi/materi dalam modul saku 3) Jika desain sampul menggunakan tulisan dan gambar yang jelas, serta ilustrasi sampul tidak menggambarkan isi/materi dalam modul saku 4) Jika desain sampul menggunakan tulisan dan gambar yang jelas, serta ilustrasi sampul kurang menggambarkan isi/materi dalam modul saku 5) Jika desain sampul menggunakan tulisan dan gambar yang jelas, serta ilustrasi sampul menggambarkan isi/materi dalam modul saku				✓		

Komentar dan saran

1. Komentar

.....
Ada beberapa bagian yang harus diperbaiki sebelum uji lapangan.
.....
.....

2. Saran

No	Halaman yang salah	Jenis Kesalahan	Saran Perbaikan
1.	Sampul.	Nama penulis terkesan seperti judul buku	Perlu merubah letak & ukuran.
2.	4	Isi gambar satu pont terlalu kecil	Memperjelas pont.

Kesimpulan

Media ini dinyatakan:

1. Layak untuk digunakan atau uji coba di lapangan tanpa revisi
 2. Layak untuk digunakan atau uji coba di lapangan sesuai dengan revisi dan saran
 3. Tidak layak digunakan atau uji coba dilapangan
- Mohon lingkari pada nomor yang sesuai dengan kesimpulan bapak/ibu

Yogyakarta, April 2013
Ahli Media



Lembar Validasi Siswa

Judul Penelitian : Pengembangan Buku Saku Akuntansi Sebagai Media Pembelajaran Untuk Meningkatkan Motivasi Belajar Siswa Kelas XI SMA Negeri 5 Yogyakarta

Peneliti : Saras Shinta Qurrota'Aini

Validator : Hasna Maria

Pekerjaan : Pelajar

Lembar validasi ini dimaksudkan untuk mengetahui pendapat siswa (dalam kelompok kecil) terhadap kelayakan media buku saku yang dikembangkan. Kritik dan saran sangat bermanfaat untuk memperbaiki media yang dikembangkan, sehubungan dengan hal tersebut saya berharap para siswa memberikan respon pada pertanyaan pada kuesioner ini sesuai dengan petunjuk sebagai berikut:

1. Lembar penilaian ini diisi oleh siswa SMA IPS Kelas XI
2. Penilaian dari aspek isi, aspek kebahasaan dan gambar, aspek penyajian, dan aspek kegrafisan
3. Penilaian diberikan dengan rentangan dari sangat kurang sampai sangat baik, dengan angka sebagai berikut:

Sangat Baik (SB)	5
Baik (B)	4
Cukup (C)	3
Kurang (K)	2
Sangat Kurang (SK)	1

4. Mohon berikan tanda cek (√) pada kolom 1/2/3/4/5 sesuai dengan pendapat penilai.
5. Terdapat rubrik penilaian sebagai acuan penilaian
6. Komentar maupun saran mohon diberikan secara lengkap dan jelas pada tempat yang telah disediakan.

A. Aspek Isi

No	Indikator Penilaian	Skala Penilaian				
		1	2	3	4	5
1	Materi yang disampaikan sesuai dengan SK dan KD					✓
2	Materi yang disampaikan menggunakan konsep secara tepat dan benar					✓
3	Materi yang disampaikan menggunakan contoh yang sesuai					✓
4	Materi yang disampaikan menggunakan fakta-fakta yang akurat					✓
5	Materi yang disampaikan memiliki alur pikir yang runtun dan utuh			✓		
6	Materi yang disampaikan kontekstual			✓		
7	Materi yang disampaikan mudah dipahami			✓		
8	Materi berhubungan dengan karakteristik berpikir kritis			✓		
9	Materi berhubungan dengan karakteristik berpikir kreatif		✓			
10	Materi berhubungan dengan karakteristik berpikir Inovatif				✓	

B. Aspek Kebahasaan dan Gambar

No	Indikator Penilaian	Skala Penilaian				
		1	2	3	4	5
1	Materi yang disampaikan menggunakan ejaan dengan benar		✓			
2	Materi yang disampaikan menggunakan istilah-istilah dengan benar				✓	
3	Materi yang disampaikan menggunakan kalimat dengan benar				✓	
4	Materi yang disampaikan menggunakan istilah, simbol, nama ilmiah/bahasa asing yang konsisten			✓		
5	Kesesuaian gambar dengan teks yang digunakan			✓		
6	Menggunakan media gambar yang jelas				✓	
7	Menggunakan keterangan gambar secara lengkap				✓	

C. Aspek Penyajian

No	Indikator Penilaian	Skala Penilaian				
		1	2	3	4	5
1	Penyajian materi dilakukan dengan logis			✓		
2	Penyajian materi dilakukan secara sistematis				✓	
3	Penyajian materi dalam buku saku familiar dengan siswa				✓	
4	Penyajian materi menimbulkan suasana yang menyenangkan		✓	✓		
5	Penyajian materi dilengkapi dengan gambar		✓	✓		
6	Penyajian materi mendorong siswa untuk melakukan kerja kreatif		✓	✓		
7	Penyajian mengarah pada aktivitas psikis			✓		
8	Penyajian dapat menuntun siswa untuk menggali informasi				✓	
9	Penyajian gambar					✓
10	Penyajian rangkuman materi				✓	
11	Penyajian glosarium				✓	
12	Penyajian daftar pustaka		✓			

D. Aspek Kegrafisan

No	Indikator Penilaian	Skala Penilaian				
		1	2	3	4	5
1	Bahasa dan gambar digunakan secara proposional		✓			
2	Keterbacaan teks atau tulisan					✓
3	Ukuran gambar sesuai					✓
4	Warna gambar sesuai		✓			
5	Bentuk gambar sesuai				✓	
6	Kemenarikan sampul					✓

Komentar dan saran

1. Komentar

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2. Saran

No	Halaman yang salah	Jenis Kesalahan	Saran Perbaikan

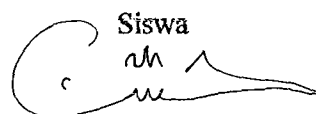
Kesimpulan

Media ini dinyatakan:

1. Layak untuk digunakan atau uji coba di lapangan tanpa revisi
2. Layak untuk digunakan atau uji coba di lapangan sesuai dengan revisi dan saran
3. Tidak layak digunakan atau uji coba di lapangan

Mohon lingkari pada nomor yang sesuai dengan kesimpulan siswa.

Yogyakarta, April 2013

Siswa

Hasna

Lembar Validasi Siswa

Judul Penelitian : Pengembangan Buku Saku Akuntansi Sebagai Media Pembelajaran Untuk Meningkatkan Motivasi Belajar Siswa Kelas XI SMA Negeri 5 Yogyakarta

Peneliti : Saras Shinta Qurrota'Aini

Validator : ADINDA P.....

Pekerjaan : Pak. ST.....

Lembar validasi ini dimaksudkan untuk mengetahui pendapat siswa (dalam kelompok besar) terhadap kelayakan media buku saku yang dikembangkan. Kritik dan saran sangat bermanfaat untuk memperbaiki media yang dikembangkan, sehingga dengan hal tersebut saya berharap para siswa memberikan respon pada pertanyaan pada kuesioner ini sesuai dengan petunjuk sebagai berikut:

1. Lembar penilaian ini diisi oleh siswa SMA IPS Kelas XI
2. Penilaian dari aspek isi, aspek kebahasaan dan gambar, aspek penyajian, dan aspek kegrafisan
3. Penilaian diberikan dengan rentangan dari sangat kurang sampai sangat baik, dengan angka sebagai berikut:

Sangat Baik (SB)	5
Baik (B)	4
Cukup (C)	3
Kurang (K)	2
Sangat Kurang (SK)	1

4. Mohon berikan tanda cek (√) pada kolom 1/2/3/4/5 sesuai dengan pendapat penilai.
5. Terdapat rubrik penilaian sebagai acuan penilaian
6. Komentar maupun saran mohon diberikan secara lengkap dan jelas pada tempat yang telah disediakan.

A. Aspek Isi

No	Indikator Penilaian	Skala Penilaian				
		1	2	3	4	5
1	Materi yang disampaikan sesuai dengan SK dan KD				✓	
2	Materi yang disampaikan menggunakan konsep secara tepat dan benar			✓		
3	Materi yang disampaikan menggunakan contoh yang sesuai				✓	
4	Materi yang disampaikan menggunakan fakta-fakta yang akurat			✓		
5	Materi yang disampaikan memiliki alur pikir yang runtun dan utuh			✓		
6	Materi yang disampaikan kontekstual			✓		
7	Materi yang disampaikan mudah dipahami			✓		
8	Materi berhubungan dengan karakteristik berpikir kritis		✓			
9	Materi berhubungan dengan karakteristik berpikir kreatif			✓		
10	Materi berhubungan dengan karakteristik berpikir Inovatif		✓			

B. Aspek Kebahasaan dan Gambar

No	Indikator Penilaian	Skala Penilaian				
		1	2	3	4	5
1	Materi yang disampaikan menggunakan ejaan dengan benar				✓	
2	Materi yang disampaikan menggunakan istilah-istilah dengan benar			✓		
3	Materi yang disampaikan menggunakan kalimat dengan benar			✓		
4	Materi yang disampaikan menggunakan istilah, simbol, nama ilmiah/bahasa asing yang konsisten			✓		
5	Kesesuaian gambar dengan teks yang digunakan			✓		
6	Menggunakan media gambar yang jelas				✓	
7	Menggunakan keterangan gambar secara lengkap			✓		

C. Aspek Penyajian

No	Indikator Penilaian	Skala Penilaian				
		1	2	3	4	5
1	Penyajian materi dilakukan dengan logis			✓		
2	Penyajian materi dilakukan secara sistematis			✓		
3	Penyajian materi dalam buku saku familiar dengan siswa				✓	
4	Penyajian materi menimbulkan suasana yang menyenangkan				✓	
5	Penyajian materi dilengkapi dengan gambar					✓
6	Penyajian materi mendorong siswa untuk melakukan kerja kreatif			✓		
7	Penyajian mengarah pada aktivitas psikis			✓		
8	Penyajian dapat menuntun siswa untuk menggali informasi		✓			
9	Penyajian gambar					✓
10	Penyajian rangkuman materi				✓	
11	Penyajian glosarium			✓		
12	Penyajian daftar pustaka			✓		

D. Aspek Kegrafisan

No	Indikator Penilaian	Skala Penilaian				
		1	2	3	4	5
1	Bahasa dan gambar digunakan secara proposional				✓	
2	Keterbacaan teks atau tulisan			✓		
3	Ukuran gambar sesuai				✓	
4	Warna gambar sesuai				✓	
5	Bentuk gambar sesuai			✓		
6	Kemenarikan sampul		✓			

Komentar dan saran

1. Komentar

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2. Saran

No	Halaman yang salah	Jenis Kesalahan	Saran Perbaikan

Kesimpulan

Media ini dinyatakan:

1. Layak untuk digunakan atau uji coba di lapangan tanpa revisi
- ② 2. Layak untuk digunakan atau uji coba di lapangan sesuai dengan revisi dan saran
3. Tidak layak digunakan atau uji coba di lapangan

Mohon lingkari pada nomor yang sesuai dengan kesimpulan siswa.

Yogyakarta, April 2013

Siswa

Angket Motivasi Belajar Akuntansi

Nama : Adinda P
Kelas/No. absen : XI IPS 3/01
Peneliti : Saras Shinta Qurrota'Aini
Petunjuk pengisian

Dibawah ini telah disediakan pertanyaan dengan 4 alternatif jawaban. Pilihlah salah satu jawaban yang paling cocok dengan keadaan/perasaan diri anda dan berikan tanda (√) pada kolom yang tersedia.

Alternatif jawaban:

S : Selalu Sr : Sering J : Jarang TP : Tidak Pernah

No	Pertanyaan	S	Sr	J	TP
1	Saya rajin belajar karena saya ingin nilai ulangan saya baik			√	
2	Saya rajin belajar karena saya tidak ingin nilai ulangan saya berada dibawah nilai teman-teman sekelas			√	
3	Saya membaca artikel-artikel yang berkaitan dengan bidang akuntansi untuk menambah wawasan				√
4	Saya berdiskusi dengan teman tentang pelajaran yang ada hubungannya dengan pelajaran akuntansi			√	
5	Saya berusaha giat belajar karena saya tahu manfaat dari kegiatan belajar untuk masa depan saya			√	
6	Saya berusaha giat belajar agar nanti setelah lulus mudah mencari pekerjaan			√	
7	Apabila nilai ulangan saya bagus, saya mendapat hadiah				√
8	Saat saya menjawab pertanyaan dengan benar, guru memberikan pujian				√
9	Saya tidak bosan pada waktu guru menyampaikan materi dikelas			√	
10	Saya lebih mudah paham saat guru menjelaskan pelajaran dikelas			√	
11	Saya merasa terganggu apabila saat proses belajar ada teman yang membuat kegaduhan dikelas		√		
12	Saya lebih antusias belajar apabila menggunakan media yang bervariasi		√		

Siswa

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Angket Motivasi Belajar Akuntansi

Nama : Adinda P
Kelas/No. absen : XI IPS 3/01
Peneliti : Saras Shinta Qurrota'Aini
Petunjuk pengisian

Dibawah ini telah disediakan pertanyaan dengan 4 alternatif jawaban. Pilihlah salah satu jawaban yang paling cocok dengan keadaan/perasaan diri anda dan berikan tanda (✓) pada kolom yang tersedia.

Alternatif jawaban:

S : Selalu Sr : Sering J : Jarang TP : Tidak Pernah

No	Pertanyaan	S	Sr	J	TP
1	Saya rajin belajar karena saya ingin nilai ulangan saya baik			✓	
2	Saya rajin belajar karena saya tidak ingin nilai ulangan saya berada dibawah nilai teman-teman sekelas			✓	
3	Saya membaca artikel-artikel yang berkaitan dengan bidang akuntansi untuk menambah wawasan				✓
4	Saya berdiskusi dengan teman tentang pelajaran yang ada hubungannya dengan pelajaran akuntansi			✓	
5	Saya berusaha giat belajar karena saya tahu manfaat dari kegiatan belajar untuk masa depan saya		✓		
6	Saya berusaha giat belajar agar nanti setelah lulus mudah mencari pekerjaan			✓	
7	Apabila nilai ulangan saya bagus, saya mendapat hadiah				✓
8	Saat saya menjawab pertanyaan dengan benar, guru memberikan pujian				✓
9	Saya tidak bosan pada waktu guru menyampaikan materi dikelas dengan menggunakan buku saku		✓		
10	Saya lebih mudah paham saat guru menjelaskan pelajaran dikelas dengan menggunakan buku saku		✓		
11	Saya merasa terganggu apabila saat proses belajar ada teman yang membuat kegaduhan dikelas		✓		
12	Saya lebih antusias belajar apabila menggunakan media yang bervariasi seperti buku saku		✓		

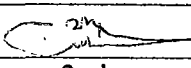
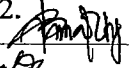
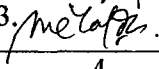



Siswa

PRESENSI UJI COBA KELOMPOK KECIL

SISWA IPS4 KELAS XI SMA NEGERI 5 YOGYAKARTA

Judul Penelitian : Pengembangan Buku Saku Akuntansi Sebagai Media Pembelajaran Untuk Meningkatkan Motivasi Belajar Siswa Kelas XI SMA Negeri 5 Yogyakarta

Peneliti : Saras Shinta Qurrota'Aini

NO	NAMA	NIS	TTD
1.	Hasna Maria	12870	1. 
2.	Luxviana Nurtiansari	12875	2. 
3.	Meralda Amala Istighfarin	12876	3. 
4.			4.
5.	Ancigraha Dewi	12892	5. 
6.	Dewi Nurfitri Megarizki	1289	6. 
7.			7.
8.			8.
9.			9.
10.	AFIFAH NUR RAHMAH	12786	10. 

Yogyakarta, April 2013

PEMERINTAH KOTA YOGYAKARTA
DINAS PENDIDIKAN
SEKOLAH MENENGAH ATAS NEGERI 5 YOGYAKARTA
Alamat : Jln Nyi Pembayun No 39, Kotagede, Telp (0274-377400) Yogyakarta

PRESENSI KELAS XI IPS 3 (JERMAN)

TAHUN AJARAN : 2012/2013

Wali Kelas : Joko Widodo, S.Pd

Nomor		NAMA	L/P																									S	I	T
Urt	Induk			1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8	1	2	3	4	5	6	7	8			
1	12854	ADINDA PRADNYA PARAMITHA	P																											
2	12888	AFIFAH HASNA ULYA	P																											
3	12922	ANISA DEWANTARI AMARULLAH	P																											
4	12858	ANISA YULINAR DIANI	P																											
5	12925	DEWI FADILAH ULFA	P																											
6	12864	DIEKSA-BEBADITO	L																											
7	12900	FATWATI KHOIRUL UMMAH	P																											
8	12902	FIKRI BIMO HERMANTO	L																											
9	12901	FIRMAN AKBAR Y	L																											
10	12932	GIRI TRISNO PUTRA SAMBADA	L																											
11	12933	HAFIZH YOGA KESUMA	L																											
12	12903	HASNA UZZAKIYAH	P																											
13	12904	HASTIN KRISNANDA PUTRI	P																											
14	12872	INTAN EKA PUTRI	P																											
15	12905	IRZHA AYU MANDIRA KAMALUDIN	P																											
16	12939	LUTHFIA AMIRA FARIDATI	P																											
17	12909	MOCHAMMAD ROCHMATUL AMIR	L																											
18	12910	MUHAMMAD FADIL HERDITYAWAN	L																											
19	12911	NADYA ANGELICA MUTIARA AMANDA	P																											
20	12943	NASHIR SAIFURRAHMAN	L																											
21	12945	NISA YUNA RIFANA	P																											
22	12914	OKTA EMILIA LARASATI	P																											
23	12949	SYAIFI RAYA FAHMA NURDANA	P																											
24	12953	ZSALZSABIELLA SRI YUDYANINGRUM	P																											
		JUMLAH																												
		PARAF-GURU																												

Jumlah Siswa : 24
Perempuan : 16
Laki-laki : 8

Islam : 24
Kristen : -
Katholik : -

Appendix 2

Data Results

LEMBAR PENILAIAN MOTIVASI SEBELUM UJI COBA

No	Nama	Aspek yang Diamati												Jumlah	Persentase
		A	B	C	D	E	F	G	H	I	J	K	L		
1	ADINDA PRADNYA P.	2	2	1	2	2	2	1	1	2	2	3	3	23	47,92%
2	AFIFAH HASNA	3	3	1	2	3	3	2	2	2	3	3	3	30	62,50%
3	ANISA DEWANTARI	2	2	2	3	2	3	3	3	2	2	3	4	31	64,58%
4	ANISA YULINAR D.	2	2	2	2	2	2	2	2	1	2	2	3	24	50,00%
5	DEWI FADILAH ULFA	3	3	2	2	2	3	2	2	2	3	3	3	30	62,50%
6	DIEKSA BEBADITO	4	4	3	2	2	4	2	3	2	2	3	3	34	70,83%
7	FATMAWATI KHOIRUL	3	3	2	3	3	3	3	2	3	2	3	4	34	70,83%
8	FIKRI BIMO H.	1	2	3	2	2	2	1	1	2	3	3	2	24	50,00%
9	FIRMAN AKBAR Y	3	3	2	2	3	3	1	2	2	2	3	4	30	62,50%
10	GIRI TRISNO PUTRA S.	2	2	2	2	2	3	1	3	2	3	2	3	27	56,25%
11	HAFIZH YOGA KESUMA	2	2	2	2	2	2	2	2	3	3	2	3	27	56,25%
12	HASNA UZZAKIYAH	2	2	2	2	2	3	1	2	2	2	2	4	26	54,17%
13	HASTIN KRISNANDA P.	3	3	2	3	3	3	1	2	2	3	2	3	30	62,50%
14	INTAN EKA PUTRI	2	2	2	2	3	3	1	2	2	2	2	3	26	54,17%
15	IRZHA AYU MANDIRA K	3	4	3	2	3	3	2	2	2	2	2	3	31	64,58%
16	LUTHFIA AMIRA F.	4	4	2	4	3	4	2	2	3	3	4	4	39	81,25%
17	MOCHAMMAD R.	3	3	3	2	3	3	1	2	2	2	3	4	31	64,58%
18	MUHAMMAD FADIL H.	2	3	2	1	2	3	2	3	2	2	1	3	26	54,17%
19	NADYA ANGELICA M. A	4	2	2	2	4	4	1	3	3	3	3	3	34	70,83%
20	NASHIR SAIFURRAHMA	3	3	2	2	4	4	1	1	1	2	2	3	28	58,33%
21	NISA YUNA RIFANA	3	4	2	2	3	3	2	2	2	2	3	4	32	66,67%
22	OKTA EMILIA LARASATI	3	3	2	2	3	3	1	2	2	3	4	3	31	64,58%
23	SYAIFI RAYAFAHMA N.	4	4	2	2	2	3	1	2	2	1	3	4	30	62,50%
24	ZSALZABIELLA SRI Y.	4	4	2	2	4	3	2	2	2	3	2	3	33	68,75%
Jumlah Skor		67	69	50	52	64	72	38	50	50	57	63	79	711	61,72%

$$\text{Skor Motivasi Belajar Akuntansi Sebelum Menggunakan Buku Saku} = \frac{\text{Skor Hasil Motivasi Siswa}}{\text{Skor Maksimum}} \times 100\%$$

$$\text{Skor Motivasi Belajar Akuntansi Sebelum Menggunakan Buku Saku} = \frac{711}{4 \times 12 \times 24} \times 100\%$$

$$\text{Skor Motivasi Siswa Sebelum Menggunakan Buku Saku} = 61,72\%$$

LEMBAR PENILAIAN MOTIVASI SESUDAH UJI COBA

No	Nama	Aspek yang Diamati												Jumlah	Persentase
		A	B	C	D	E	F	G	H	I	J	K	L		
1	ADINDA PRADNYA P.	2	2	1	2	3	2	1	1	3	3	3	3	26	54,17%
2	AFIFAH HASNA	3	3	1	2	3	3	2	2	3	3	4	3	32	66,67%
3	ANISA DEWANTARI	3	3	3	3	3	3	3	3	3	3	3	4	37	77,08%
4	ANISA YULINAR D.	2	2	2	2	3	3	2	2	3	3	3	4	31	64,58%
5	DEWI FADILAH ULFA	3	3	3	3	3	3	2	2	3	3	3	4	35	72,92%
6	DIEKSA BEBADITO	3	3	3	2	3	3	2	3	3	2	3	4	34	70,83%
7	FATMAWATI KHOIRUL	3	3	2	3	3	4	3	2	3	3	3	3	35	72,92%
8	FIKRI BIMO H.	2	2	2	2	2	3	1	1	3	3	3	3	27	56,25%
9	FIRMAN AKBAR Y	3	3	2	3	2	3	1	2	3	3	3	4	32	66,67%
10	GIRI TRISNO PUTRA S.	3	4	4	2	2	3	1	3	3	3	2	3	33	68,75%
11	HAFIZH YOGA KESUMA	2	2	2	2	2	2	3	3	3	3	2	3	29	60,42%
12	HASNA UZZAKIYAH	2	2	2	2	2	3	1	3	3	3	2	3	28	58,33%
13	HASTIN KRISNANDA P.	3	3	2	3	3	3	2	2	2	2	2	3	30	62,50%
14	INTAN EKA PUTRI	4	3	3	3	3	3	2	1	3	3	2	3	33	68,75%
15	IRZHA AYU MANDIRA K	3	2	2	3	3	3	2	2	3	3	2	4	32	66,67%
16	LUTHFIA AMIRA F.	4	4	3	3	4	4	2	2	4	4	4	4	42	87,50%
17	MOCHAMMAD R.	4	3	2	2	3	3	1	2	3	2	3	4	32	66,67%
18	MUHAMMAD FADIL H.	2	3	2	2	3	3	2	2	2	3	2	3	29	60,42%
19	NADYA ANGELICA M. A	3	4	2	3	3	3	2	3	3	3	4	4	37	77,08%
20	NASHIR SAIFURRAHMA	3	3	3	2	3	3	1	1	3	3	2	3	30	62,50%
21	NISA YUNA RIFANA	3	4	1	2	3	3	2	2	3	3	3	4	33	68,75%
22	OKTA EMILIA LARASATI	4	3	2	3	4	4	1	2	3	3	4	3	36	75,00%
23	SYAIFI RAYAFAHMA N.	3	3	1	2	3	4	1	2	2	2	3	4	30	62,50%
24	ZSALZABIELLA SRI Y.	3	3	2	2	3	3	2	4	3	3	2	3	33	68,75%
Jumlah Skor		70	70	52	58	69	74	42	52	70	69	67	83	776	67,36%

$$\text{Skor Motivasi Belajar Akuntansi Setelah Menggunakan Buku Saku} = \frac{\text{Skor Hasil Motivasi Siswa}}{\text{Skor Maksimum}} \times 100\%$$

$$\text{Skor Motivasi Belajar Akuntansi Setelah Menggunakan Buku Saku} = \frac{776}{4 \times 12 \times 24} \times 100\%$$

$$\text{Skor Motivasi Belajar Akuntansi Setelah Menggunakan Buku Saku} = 67,36\%$$

Tabel 41. Frekuensi Motivasi Siswa Sebelum Uji Coba Produk

No.	Nama	Frekuensi Motivasi Siswa	
		Sebelum	Persentase
1	ADINDA PRADNYA P.	23	47,92%
2	AFIFAH HASNA	30	62,50%
3	ANISA DEWANTARI	31	64,58%
4	ANISA YULINAR D.	24	50,00%
5	DEWI FADILAH ULFA	30	62,50%
6	DIEKSA BEBADITO	34	70,83%
7	FATMAWATI KHOIRUL	34	70,83%
8	FIKRI BIMO H.	24	50,00%
9	FIRMAN AKBAR Y	30	62,50%
10	GIRI TRISNO PUTRA S.	27	56,25%
11	HAFIZH YOGA KESUMA	27	56,25%
12	HASNA UZZAKIYAH	26	54,17%
13	HASTIN KRISNANDA P.	30	62,50%
14	INTAN EKA PUTRI	26	54,17%
15	IRZHA AYU MANDIRA K	31	64,58%
16	LUTHFIA AMIRA F.	39	81,25%
17	MOCHAMMAD R.	31	64,58%
18	MUHAMMAD FADIL H.	26	54,17%
19	NADYA ANGELICA M. A	34	70,83%
20	NASHIR SAIFURRAHMA	28	58,33%
21	NISA YUNA RIFANA	32	66,67%
22	OKTA EMILIA LARASATI	31	64,58%
23	SYAIFI RAYAFAHMA N.	30	62,50%
24	ZSALZABIELLA SRI Y.	33	68,75%
	Persentase Indikator Motivasi Siswa	61,72%	

Sumber: Hasil Angket Motivasi Awal

Tabel 42. Perhitungan Persentase Skor Masing-Masing Aspek Motivasi Belajar Akuntansi Siswa Kelas XI IPS 3 SMA Negeri 5 Yogyakarta

Aspek	Perhitungan	Persentase
A	$\frac{67}{(4 \times 24)} \times 100\%$	69,80%
B	$\frac{69}{(4 \times 24)} \times 100\%$	71,88%
C	$\frac{50}{(4 \times 24)} \times 100\%$	52,08%
D	$\frac{52}{(4 \times 24)} \times 100\%$	54,17%
E	$\frac{64}{(4 \times 24)} \times 100\%$	66,67%
F	$\frac{72}{(4 \times 24)} \times 100\%$	75,00%
G	$\frac{38}{(4 \times 24)} \times 100\%$	39,58%
H	$\frac{50}{(4 \times 24)} \times 100\%$	52,08%
I	$\frac{50}{(4 \times 24)} \times 100\%$	52,08%
J	$\frac{57}{(4 \times 24)} \times 100\%$	59,38%
K	$\frac{63}{(4 \times 24)} \times 100\%$	65,63%
L	$\frac{79}{(4 \times 24)} \times 100\%$	82,29%
Rata-Rata Skor Motivasi		61,72%

Sumber: Hasil Sebelum Uji Coba

Tabel 43. Perbandingan Frekuensi Motivasi Siswa Sebelum Uji Coba dan Sesudah Uji Coba

No.	Nama	Frekuensi Motivasi Siswa			
		Sebelum	Persentase	Sesudah	Persentase
1	ADINDA PRADNYA P.	23	47,92%	26	54,17%
2	AFIFAH HASNA	30	62,50%	32	66,67%
3	ANISA DEWANTARI	31	64,58%	37	77,08%
4	ANISA YULINAR D.	24	50,00%	31	64,58%
5	DEWI FADILAH ULFA	30	62,50%	35	72,92%
6	DIEKSA BEBADITO	34	70,83%	34	70,83%
7	FATMAWATI KHOIRUL	34	70,83%	35	72,92%
8	FIKRI BIMO H.	24	50,00%	27	56,25%
9	FIRMAN AKBAR Y	30	62,50%	32	66,67%
10	GIRI TRISNO PUTRA S.	27	56,25%	33	68,75%
11	HAFIZH YOGA KESUMA	27	56,25%	29	60,42%
12	HASNA UZZAKIYAH	26	54,17%	28	58,33%
13	HASTIN KRISNANDA P.	30	62,50%	30	62,50%
14	INTAN EKA PUTRI	26	54,17%	33	68,75%
15	IRZHA AYU MANDIRA K	31	64,58%	32	66,67%
16	LUTHFIA AMIRA F.	39	81,25%	42	87,50%
17	MOCHAMMAD R.	31	64,58%	32	66,67%
18	MUHAMMAD FADIL H.	26	54,17%	29	60,42%
19	NADYA ANGELICA M. A	34	70,83%	37	77,08%
20	NASHIR SAIFURRAHMA	28	58,33%	30	62,50%
21	NISA YUNA RIFANA	32	66,67%	33	68,75%
22	OKTA EMILIA LARASATI	31	64,58%	36	75,00%
23	SYAIFI RAYAFAHMA N.	30	62,50%	30	62,50%
24	ZSALZABIELLA SRI Y.	33	68,75%	33	68,75%
	Persentase Indikator Motivasi Siswa		61,72%		67,36%

Sumber: Hasil Setelah Uji Coba

Tabel 44. Perhitungan Persentase Skor Masing-Masing Aspek Motivasi Belajar Akuntansi Siswa Kelas XI IPS 3 SMA Negeri 5 Yogyakarta Sesudah Uji Coba Media

Aspek	Perhitungan	Persentase
A	$\frac{70}{(4 \times 24)} \times 100\%$	72,92%
B	$\frac{70}{(4 \times 24)} \times 100\%$	72,92%
C	$\frac{52}{(4 \times 24)} \times 100\%$	54,17%
D	$\frac{58}{(4 \times 24)} \times 100\%$	60,42%
E	$\frac{69}{(4 \times 24)} \times 100\%$	71,88%
F	$\frac{74}{(4 \times 24)} \times 100\%$	77,08%
G	$\frac{42}{(4 \times 24)} \times 100\%$	43,75%
H	$\frac{52}{(4 \times 24)} \times 100\%$	54,17%
I	$\frac{70}{(4 \times 24)} \times 100\%$	72,92%
J	$\frac{69}{(4 \times 24)} \times 100\%$	71,88%
K	$\frac{67}{(4 \times 24)} \times 100\%$	69,79%
L	$\frac{83}{(4 \times 24)} \times 100\%$	86,46%
Rata-Rata Skor Motivasi		67,36%

Sumber: Hasil Setelah Uji Coba

Tabel 45. Perbandingan Persentase Motivasi Siswa Kelas XI IPS 3 SMA N 5 Yogyakarta Sebelum Uji Coba Produk dan Sesudah Uji Coba Produk

No.	Aspek Penilaian	Sebelum	Sesudah	Peningkatan
A.	Saya rajin belajar karena saya ingin nilai ulangan saya baik	69,80%	72,92%	3,12%
B.	Saya rajin belajar karena saya tidak ingin nilai ulangan saya berada dibawah nilai teman-teman sekelas	71,88%	72,92%	1,04%
C.	Saya membaca artikel-artikel yang berkaitan dengan bidang akuntansi untuk menambah wawasan	52,08%	54,17%	2,09%
D.	Saya berdiskusi dengan teman tentang pelajaran yang ada hubungannya dengan pelajaran akuntansi	54,17%	60,42%	6,25%
E.	Saya berusaha giat belajar karena saya tahu manfaat dari kegiatan belajar untuk masa depan saya	66,67%	71,88%	5,21%
F.	Saya berusaha giat belajar agar nanti setelah lulus mudah mencari pekerjaan	75,00%	77,08%	2,08%
G.	Apabila nilai ulangan saya bagus, saya mendapat hadiah	39,58%	43,75%	4,17%
H.	Saat saya menjawab pertanyaan dengan benar, guru memberikan pujian	52,08%	54,17%	2,09%
I.	Saya tidak bosan pada waktu guru menyampaikan materi dikelas/ dengan menggunakan buku saku	52,08%	72,92%	20,84%
J.	Saya lebih mudah paham saat guru menjelaskan pelajaran dikelas/ seperti buku saku	59,38%	71,88%	12,5%
K.	Saya merasa terganggu apabila saat proses belajar ada teman yang membuat kegaduhan dikelas	65,63%	69,79%	4,16%
L.	Saya lebih antusias belajar apabila menggunakan media yang bervariasi/ seperti buku saku	82,29%	86,46%	4,17%
Total Rata-Rata Persentase		61,72%	67,36%	5,64%

Sumber: Hasil Penelitian

Appendix 3

Pictures





Appendix 4

Letter of Research Permission



PEMERINTAH KOTA YOGYAKARTA
DINAS PENDIDIKAN
SMA NEGERI 5 YOGYAKARTA
Jalan Nyi Pembayun 39 Yogyakarta 55172 Telpn 377400



SURAT KETERANGAN

Nomor :070/335

Yang bertandatangan dibawah ini :


Nama : Drs. H. Jumiran, M.Pd.I
NIP : 19590227 198203 1 011
Pangkat/ Golongan : Pembina/ IVa
Jabatan : Kepala Sekolah
Unit Kerja : SMA Negeri 5 Yogyakarta
Alamat : Jl.Nyi Pembayun No.39 Kotagede Yogyakarta

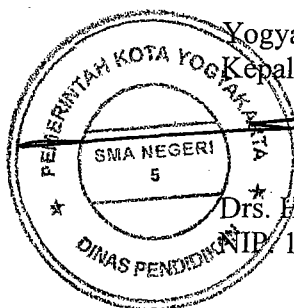
Menerangkan dengan sebenarnya bahwa :

Nama : Saras Shinta Qurrota 'Aini
NIM : 09418244006

Telah melakukan penelitian di kelas XI IPS 4 dan XI IPS 3 pada tanggal 3 April 2013 dan tanggal 24 April 2013 untuk keperluan tugas akhir skripsi yang berjudul “ **PENGEMBANGAN BUKU SAKU AKUNTANSI SEBAGAI MEDIA PEMBELAJARAN UNTUK MENINGKATKAN MOTIVASI BELAJAR SISWA KELAS XI SMA NEGERI 5 YOGYAKARTA**”

Demikian Surat keterangan ini dibuat agar dapat dipergunakan sebagaimana mestinya.

Yogyakarta, 25 April 2013
Kepala Sekolah,

Drs. H. JUMIRAN, M.Pd.I
NIP. 19590227 198203 1 011



SEGORO AMARTO
SEMANGAT GOTONG ROYONG AGAWE MAJUNE NGAYOGYAKARTA
KEMANDIRIAN – KEDISIPLINAN – KEPEDULIAN – KEBERSAMAAN